

Master's Thesis

MASSACHUSETTS MUNICIPAL ANNUAL REPORTING

Garrett N. Cook

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Thesis
MASSACHUSETTS MUNICIPAL ANNUAL REPORTING
by
Garrett Nye Cook
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MASSACHUSETTS MUNICIPAL ANNUAL REPORTING

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INTRODUCTION

The problem investigated in this paper is the degree of efficiency with which the annual reports of the municipalities of Massachusetts disseminate their information. The results of this investigation proved, with certain isolated exceptions, that the degree of efficiency was at a low ebb. Consequently, annual reporting is not fulfilling its purpose -- to inform. This is the thesis which is supported; namely, that the annual reports of the municipalities of Massachusetts, now decadent, can be made vehicles of information concerning the governmental activities of their respective communities. This information will open a path whereby each citizen may comprehend the workings of his government and be better advised in his selection of government representatives.

The selection of government representatives by the voters is a vital factor in our republican form of government. The men, the voters place in office, determine the administration the voters will receive. This is true in all levels of government from the local level to the federal level. Yet this selection of representatives can seldom be much better than the information the voters have of their previous records. Such information is obtained through speech and the printed word. Both of these are guaranteed to the citizens by the Bill of Rights.

All that has been stressed so far is the selection of men for political office and the responsibilities of the citizen as a voter. This responsibility, generally, comes but twice a year. During the remainder of the time, as a citizen, the voter is also a taxpayer and a recipient of governmental services. What are these services and how are they related to taxes? The supplying of this information is the job of one type of public reporting. There are many types of public reporting, but in this paper only one type is of interest, that of external reporting. Under external reporting would fall such reports as those received by the public describing the activities and services of different governmental agencies. There are a number of channels through which such information may flow. The radio offers great opportunities but, outside of political offices, is little used. The cinema has been used effectively from time to time but it wasn't until the recent war that the full potentialities of this form of reporting were realized. At various times articles have appeared in newspapers but are often lost on an inside column. Periodicals find a wider although more select circle of readers. The form of public reporting the most widely known and circulated is the various pamphlets on asundry subjects which are printed by various state and federal agencies.

There are a number of public-spirited men who frown on the external type of public reporting. They do not object to purely factual information being printed, nor do they object to the information being distributed; what they fear is that such factual data will be so organized that the information distributed will be propaganda seeking to propagate certain government bureaus. This fear of using reporting for propaganda purposes constitutes a continual dampening effect especially in the use of publicity to enlarge the number of people reached through the field of public reporting.

Nevertheless, in any form of reporting, the use of propaganda is a possibility; and the best method public reporting has of combating such allegations is the use of continually accurate reporting in all possible situations and using such reporting as justification for extending it to broader fields.

In the municipal field, annual reporting is but one aspect of public reporting. Annual reporting differs from public reporting in two respects. First, as the name implies, such reports appear annually. Not only is there this annual limitation but, also, the period of year when it is published is set according to the date of the town meeting. This is not true of city reports. Secondly, annual reporting, as seen in Massachusetts municipal reports, has a specific story to tell each year. The subject matter is always the same, and

the departments reporting are usually the same. What variety such reporting has is determined by the modifications the events of the past year made on the subject matter.

In Massachusetts, the locale of this study, the towns are subject to state law regarding the publication and in a broad way the contents of the annual reports. The cities of Massachusetts are not included in this ruling. Under the state law each town must print an annual report at the expense of the town, and this report is to contain the report of the selectmen on the finances of the town, the report of the school committee, a jury list, and such other reports as the town may consider expedient. Failure on the part of the selectmen to publish such a report, supposedly, results in fifty dollar fines on each selectman.¹

No doubt there are a great many selectmen who would be very surprised if told about the fifty dollar fine that hangs over their head if they fail to publish the Annual Report. However, habit apparently prevails, and the Annual Reports appear each year. But in a large majority of the cases this paper shows that this habit goes further than publication. Each year is a monotonous repetition of last year's report. The outstanding errors that are continued year after year in-

¹ See Mass. General Laws, Chap. 40, Sec. 49.

clude, the absence of a definite purpose, the lack of unity, no logical sequence, a poor choice of format, representation of dead incidents, and useless information.¹ Annual reports guilty of such faults are decadent. Today, in this age of increasing centralization on a federal level, all signs of decadence in municipal levels should be eliminated. In the case of annual reporting, this can be done by reconsidering the purpose they serve in municipal government.

The purpose and the reason for the existence of Annual Reports is to inform. The Annual Report should be, to the citizens of the respective towns and cities, the eyeglasses by which they are able to bring into focus and understanding the activities of their government officials for the preceding year. In PUBLIC REPORTING, the major purposes served by public reporting, and these are easily adapted to annual reporting, are:

1. To set forth the record and accomplishments of municipal administration.
2. To analyze current civic problems.
3. To describe city [or town] government as an understandable institution related to the lives of the citizens.
4. To project a future civic program for meeting problems.
5. To provide for the habitual self-examination by officers of their own performance.
6. To furnish data for the public judging of municipal

¹ Municipal Administration Service, PUBLIC REPORTING (New York: National Committee on Municipal Reporting, 1931), pp. 7-8.

performance.¹

Such purposes are not easily attained. However, in all the towns of Massachusetts and in such cities as publish annual reports, the necessary machinery is established. What is needed now is information, by editors and compilers of annual reports, as to what constitutes good annual reporting.

Within the pages of this thesis such information will be presented. Since the reports of all the municipalities of Massachusetts were not investigated, the first problem presented in the body of this paper is the method of sampling that was used. Having determined the samples, the thesis plunges right into the analysis of these samples. Broadly speaking, a deductive procedure was followed. That is, the whole is criticized first and then each of its parts. Following this critical analysis is a comparison of the sections of annual reports criticized with modern methods of reporting such activities. In this way, poor reporting is first segregated from good reporting, then in a separate section examples of clear and good reporting are given to illustrate how better and clearer information may be presented in the same, and often in less, space than poor reporting is able to do.

1 Municipal Administration Service, op. cit., p. 10.

The problems of both public and annual reporting have received little attention in the past generation. Those who have concerned themselves have been public-spirited citizens interested in the field of reporting. Besides these individual attacks of the problem, there have been various organizations which have done work particularly in the field of annual reporting. Such organizations in the New England area include the, New England Council, Vermont Chamber of Commerce, and Connecticut Public Expenditure Council Inc.. In the field of both public and annual reporting the International City Managers' Association, and Municipal Administration Service have been the pioneers. To these should be added the few reports that have been published by different universities and dealing with the field of municipal reporting.

The sources of most of the secondary material were such publications as these different organizations published from time to time. These publications varied in length from one page circulars to the largest book of 157 pages.¹ The other major source of secondary material was the articles appearing in various periodicals. These were surveyed to form a background for the analysis of the selected Annual

1 Municipal Administration Service, op. cit., 157 pp.

Reports. The results of the readings and investigations, as a further survey of this paper will disclose, supports the thesis that the annual reports of the municipalities of Massachusetts, now decadent, can be made vehicles of information concerning the governmental activities of their respective communities.

CHAPTER I

SAMPLING

Time and circumstances are often limitations on a chosen field of endeavor. They make it necessary to erect a fence around the subject. While the necessity of such a limiting factor is provoking, there are, never-the-less, untold opportunities for investigation and research within the limited area. In this paper the limited area is the 62 towns and cities that have been selected as samples to represent the 351 towns and cities of Massachusetts. The selection of these 62 samples was determined by an intricate method which sought to compromise statistical accuracy with geographic and time factors. The results of such a compromise show that statistical accuracy while not being maintained served as a constant measure which was adhered to as closely as the other factors would allow.

Since this research was to be one of comparative values, report for report, the first condition which required fulfillment was that of time. Many towns and cities have stagnated, others have slipped backward, and some have pushed forward. In each case, the latest possible report each town and city could have had, which at the time of this research

was the annual report for 1946, would be the report to show slipping, stagnation, or progress. Therefore, only the annual reports of 1946 were used. While this had a negligible effect on the towns, it eliminated all the cities with the exception of three, Melrose, Pittsfield, and Cambridge.¹ The 14 counties of Massachusetts aided considerably the solution of the geographic problem. Wherever possible each county was represented in each population group. The population groups were selected because of their convenience to the circumstances. They represent, in part, population groups used in two sources.² The selection of the particular towns in each county and population group was determined first, by what towns in each county met the three conditions of time, geography, and population, and second, selecting such towns as would allow a fairly even numerical progression

1 This does not necessarily imply other Massachusetts cities did not have 1946 annual reports printed at the date of writing this report. However, if they were printed they were not available at the State House Library which was the source of obtaining reports.

2 "Annual Contest Awards For Best 1945 Town Reports," THE MASSACHUSETTS SELECTMEN, 11:4-5, Fall-Winter Issue 1946.

Clarence E. Ridley and Orin F. Nolting, THE MUNICIPAL YEARBOOK 1946, (Chicago: International City Managers' Association, 1946), p. 241.

to be maintained throughout the various population groups. After this intricate procedure, the final total of samples was sixty-two; fifty-nine towns and three cities. There is a ratio of approximately one sample for every five towns or cities. It was felt that these selected samples would represent the fairest possible selection. Table I gives a fair representation of the process involved in the determination of samples where both county and population are accounted for. Table II illustrates selected samples using only population groups. Figures 1 and 2 are simple graphic presentations of Tables I and II.

TABLE I

TOWNS BROKEN DOWN BY COUNTY AN POPULATION SHOWING
SELECTED SAMPLES AND STATISTICAL SAMPLES

Population See Legend	-1			1-5			5-10			10-25			25-50			50-100			+100			T		
	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	T	T	T
Barnstable	5	1	0	8	1	0	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	15	3	0
Berkshire	17	2	2	11	1	1	1	1	0	2	1	0	0	0	0	1	1	1	0	0	0	32	6	4
Bristol	0	0	0	8	1	0	6	1	1	3	1	1	1	0	0	0	0	0	2	0	1	20	3	3
Dukes	4	1	0	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	2	0
Essex	1	1	0	16	1	1	2	1	0	10	2	2	3	0	1	1	0	1	1	0	1	34	5	6
Franklin	15	2	0	8	1	0	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	26	4	0
Hampden	7	1	1	6	1	0	5	1	1	2	1	0	1	0	0	1	0	1	1	0	1	23	4	4
Hampshire	8	1	1	7	1	0	3	1	0	2	1	0	0	0	0	0	0	0	0	0	0	20	4	1
Middlesex	3	1	0	22	2	2	8	1	1	8	2	2	7	5	2	3	0	2	3	1	0	54	12	9
Nantucket	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
Norfolk	0	0	0	12	1	1	7	1	1	6	1	1	1	1	0	2	1	1	0	0	0	28	5	4
Plymouth	2	1	0	16	1	1	7	1	1	1	1	0	0	0	0	1	0	1	0	0	0	27	4	3
Suffolk	0	0	0	0	0	0	0	0	0	1	1	0	2	0	1	0	0	0	1	0	1	4	1	2
Worcester	8	1	1	32	3	2	10	2	2	8	2	2	1	0	0	0	0	0	1	0	1	60	8	8
TOTAL	70	12	5	150	16	8	53	12	7	44	13	8	16	6	4	9	2	7	9	1	5	351	62	47
MEAN	7			12			5			4			2			2			2					

Legend:- A.No. of Towns; B.No. of Selected Samples; C.No. of Stat. Samples; T. Totals.

TABLE II

NUMBER OF TOWNS, SELECTED SAMPLES, AND STATISTICAL
SAMPLES IN EACH POPULATION GROUP

Population Group	Total Towns and Cities	Number of Samples	Number of Statistical Samples Using 16 as a Base
Under 1000	70	12	8
1000-5000	150	16	16
5000-10,000	53	12	5
10,000-25,000	44	13	5
25,000-50,000	16	6	2
50,000-100,000	9	2	1
Over 100,000	9	1	1
TOTAL	351	62	38

Number of Towns

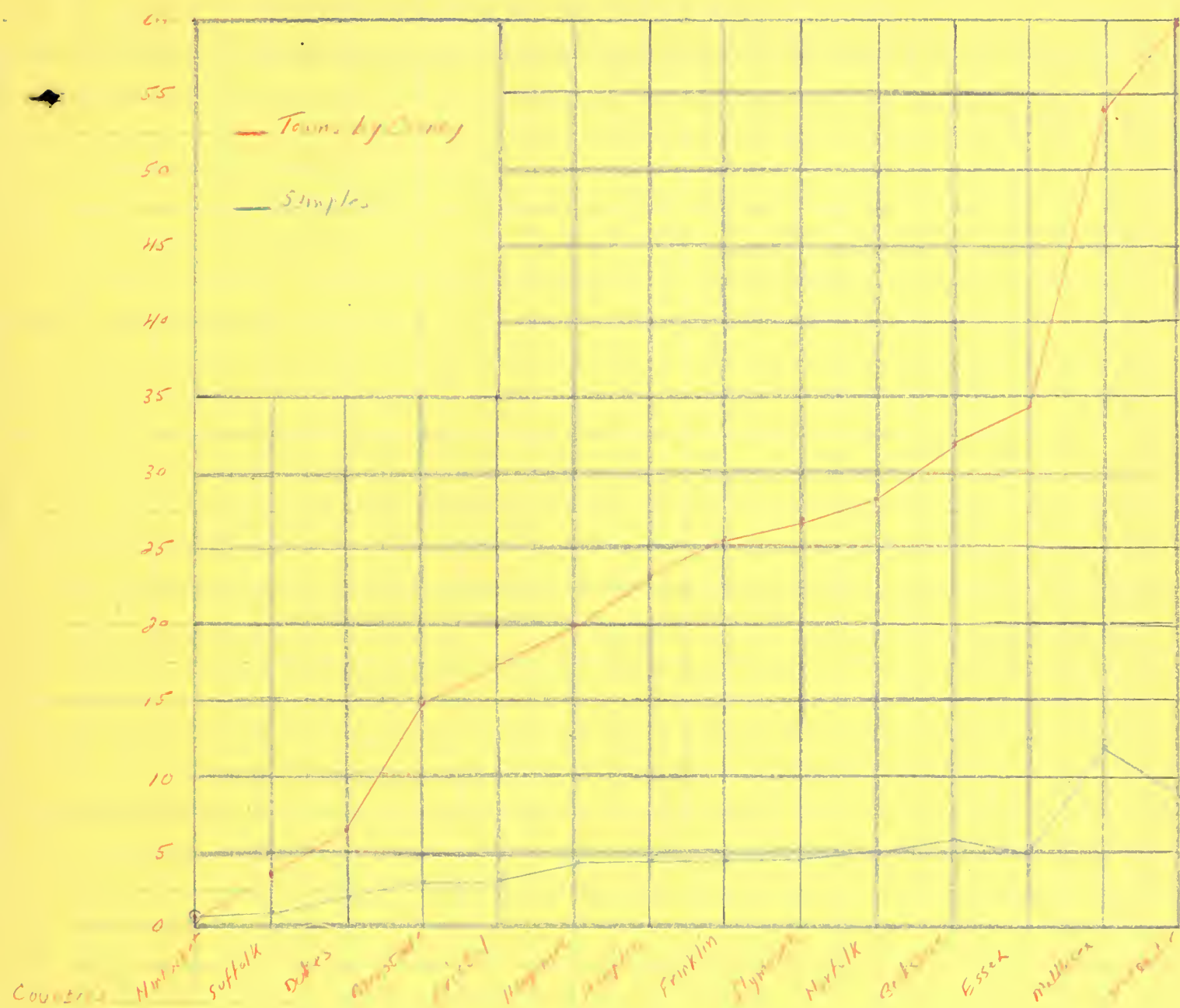


FIGURE 1

NUMBER OF SAMPLES BY COUNTY



Number of Teeth

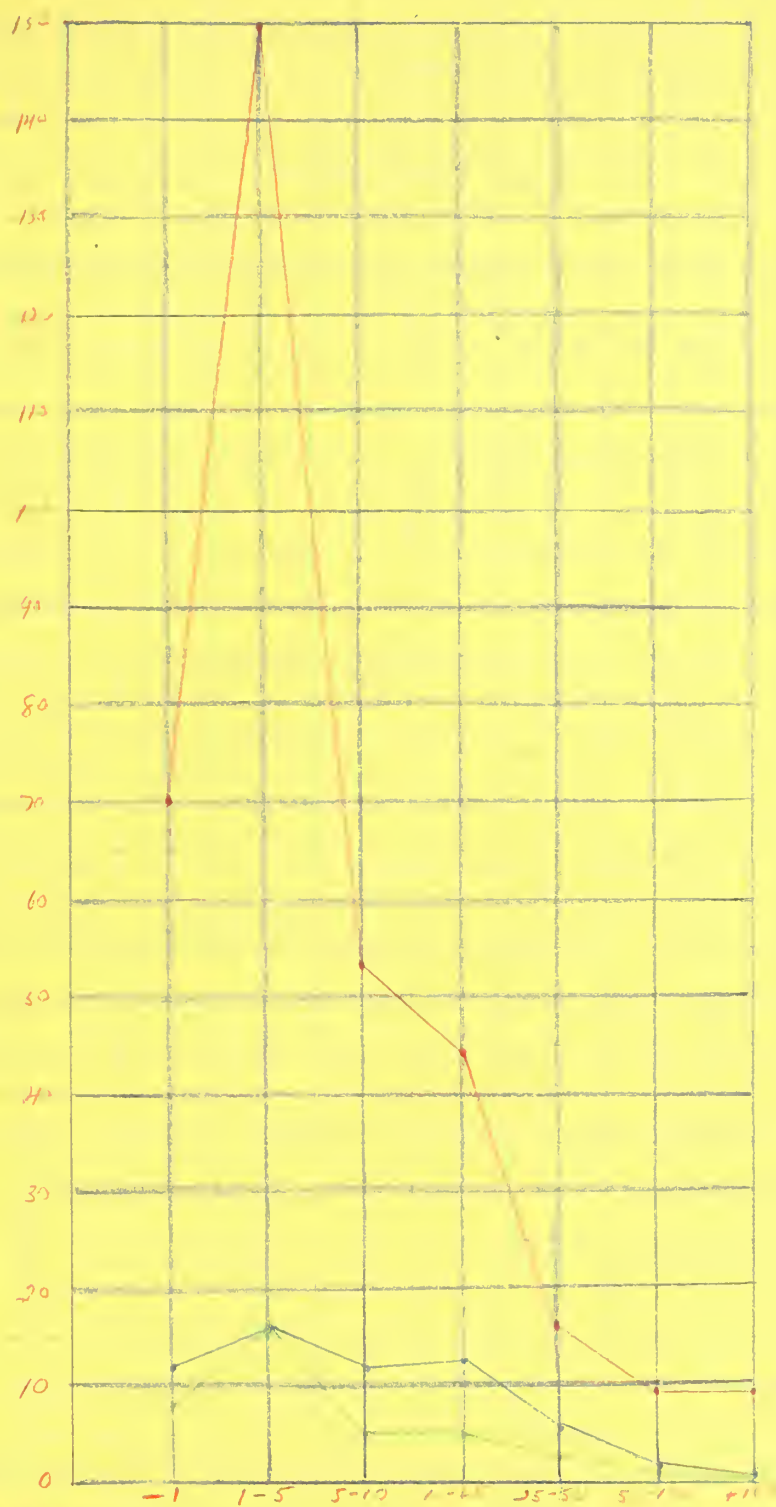
Population groups
in thousands

FIGURE 2

NUMBER OF SURVIVAL PER AGE GROUP

CHAPTER 11

FORMAT AND LAYOUT

Format is described by Webster as, "Shape, size, and general make-up of a publication."¹ Using the samples as the basis, the Annual Reports of Massachusetts have two common characteristics in their use of format. With only one exception,² all reports were six inches by nine inches, and the "general make-up" was surprisingly similar although the number of pages may differ considerably. However, this similarity was of a negative value in that it was a similarity of disorder or more correctly non-order. Most of the reports were products of a simple transition from typewritten copy to print, with available space being the only criterion.

Here and there, as the reports were studied, certain arrangements of reports were repeated sufficiently to warrant mentioning it as a specific format. This format included the following arrangement of reports; a list of town officers, the minutes of the past year's annual and special town meetings, a list of jurors, the state audit, and concluding with the town clerk's report. This might be termed part one

1 Noah Webster, WEBSTER'S COLLEGIATE DICTIONARY, 5th edition, (Springfield, Mass.: G.&C. Merriam Co., 1940), p. 394.

2 The size of the Melrose report was 5 1/2 x 8 1/2.

although it wasn't so classified. Following these were the departmental reports usually concluding with the school report which was generally kept separate from the departmental reports. The Selectmen's report was frequently at the beginning of the Annual Report following that of the list of town officers or the report of the town clerk. Outside of these three generalizations, there was no apparent format that was classifiable.

This lack of format is one of the biggest problems of annual reporting. It is not only detrimental to a simple understanding of the report, but such disorganization and incoherency discourages arousing citizen interest. Municipal administrations, either because of insufficient personnel, ignorance of modern reporting methods, abiding by the traditional past, or all three, are overlooking a means of civic education. The compilation of the annual reports requires more than just collecting submitted reports and sending them to the printers. There should be an individual or committee whose job it is to prepare a complete layout and format and who will hold conferences with the printer that the most effective spacing will be attained. The AMERICAN CITY is one of several sources that recommends that one man, acquainted with publicity and modern reporting, should be assigned well ahead of time

to compile material for the Annual Report.¹ There are innumerable possibilities for formats and layouts, all of which would be completely acceptable. The biggest problem is to see which one of these possibilities are acceptable, as concerns each municipality, and then make use of it.

Throughout this study of sample reports, with their lack of format, it became increasingly noticeable that the disorganized reports fell into one of three categories; financial reports, service reports, and introductory reports or items. The financial reports would include all reports whose purpose is the presentation of specific financial information concerning the municipality as a whole. The service reports would include all reports whose purpose is to inform the public of services performed. Introductory reports, or parts, either serve as a guide to the location of the other reports, or as a guide to information concerning the town, or town officers.

The financial reports would include such reports as assessors, tax collector, town accountant, treasurer, and auditor. The service reports would include the reports of all the departments and committees performing town or city services. The introductory reports would include the

¹ "Your Annual Report - Make It Colorful And Keep It Simple," AMERICAN CITY, 61:70, December 1946.

cover, list of officers, warrants, calendar, minutes of the past year's town meetings, and tables of content and indices. Although most of the towns and one of the cities intermixed these reports, the three-fold classification was still decipherable. The next question asked then was the degree to which the various towns and cities segregated the financial, from the service, and both from the introductory reports. However, this question was not feasible since there was a disagreement in the definition of terms. What have been termed financial reports in this paper generally fall under the General Government function in the town reports and in reporting fall under the selectmen's department. What would be of interest at this point, and possible, is the percent of the whole report taken by these three classifications. For the results of this breakdown see figures 3 and 4. As was to be expected, the total number of pages increased as the population increased. Not that this should necessarily be so to such a degree, but as an example of similarity in content with added volume. This increase with an increase in population was true of each of the three categories as well as the whole report. Another fact of interest is the approximately equal space given to the financial and service reports in the two lowest population groups, as compared to the financial and service categories in the higher population

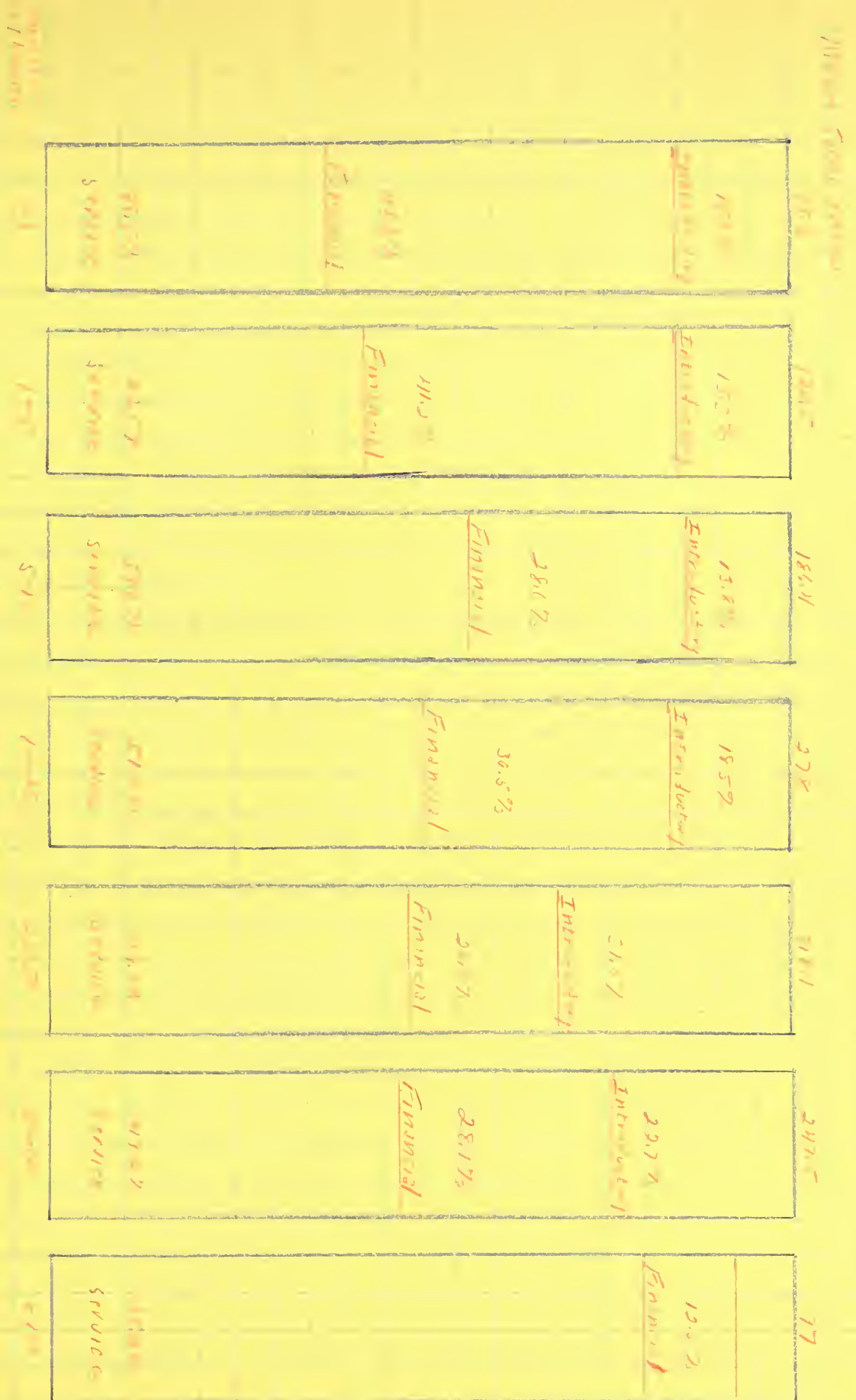
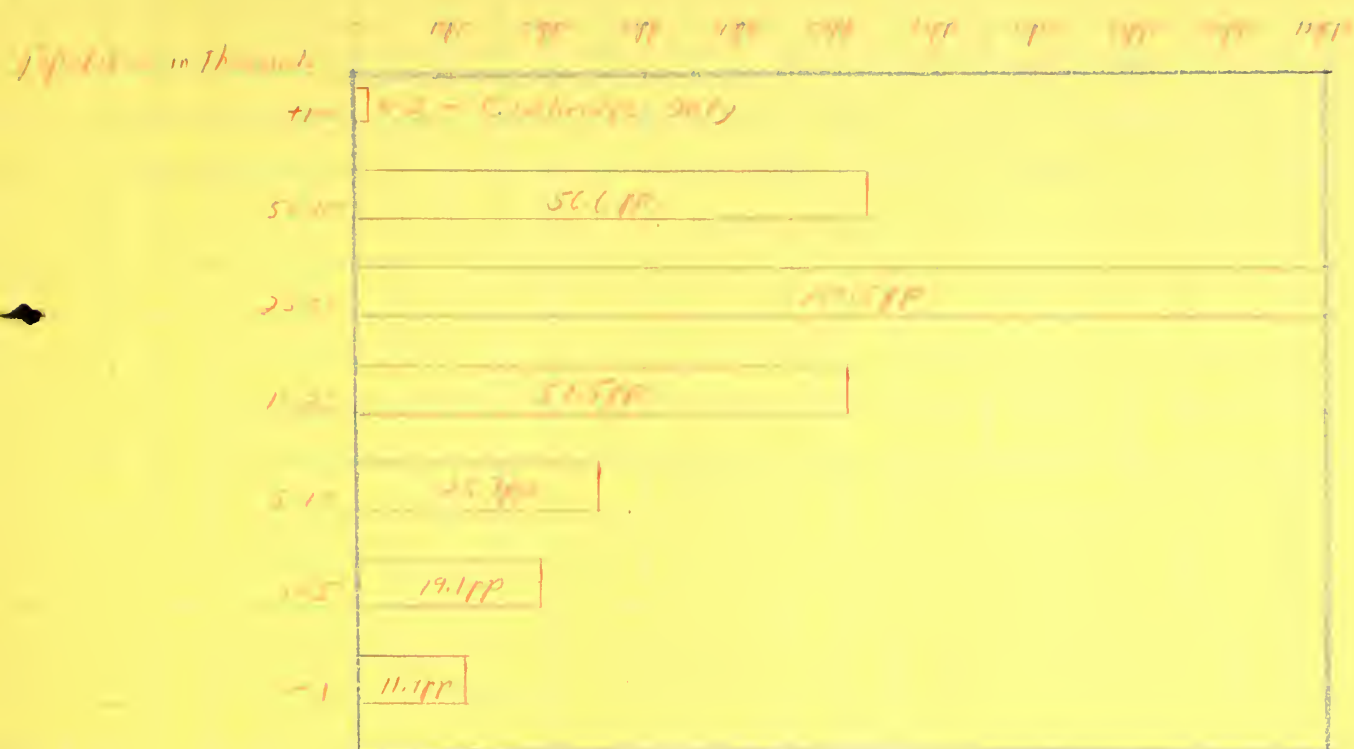


FIGURE 5

THE CHART SHOWS THE PERCENTAGE OF TOTAL INCOME RECEIVED BY THE MANUFACTURING, WHOLESALE AND RETAIL TRADE, SERVICES, AND INTERMEDIATE SECTORS IN THE UNITED STATES FROM 1970 TO 2000.



MEAN POPS. VIRO IN THE INTERSPERSED REGION OF
SAMPLE ANNUAL REPORTS

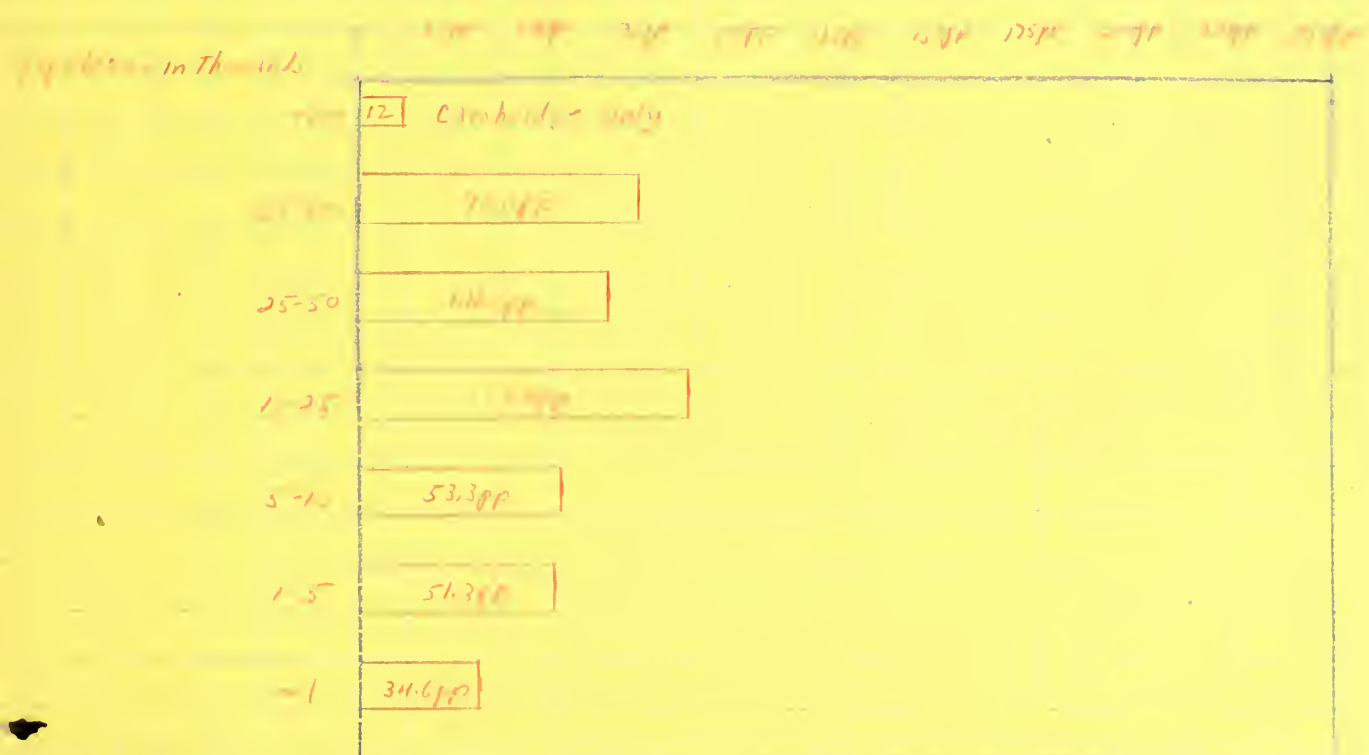


FIGURE 12

MEAN POPS. VIRO IN THE INTERSPERSED REGION
OF SAMPLE REPORTS

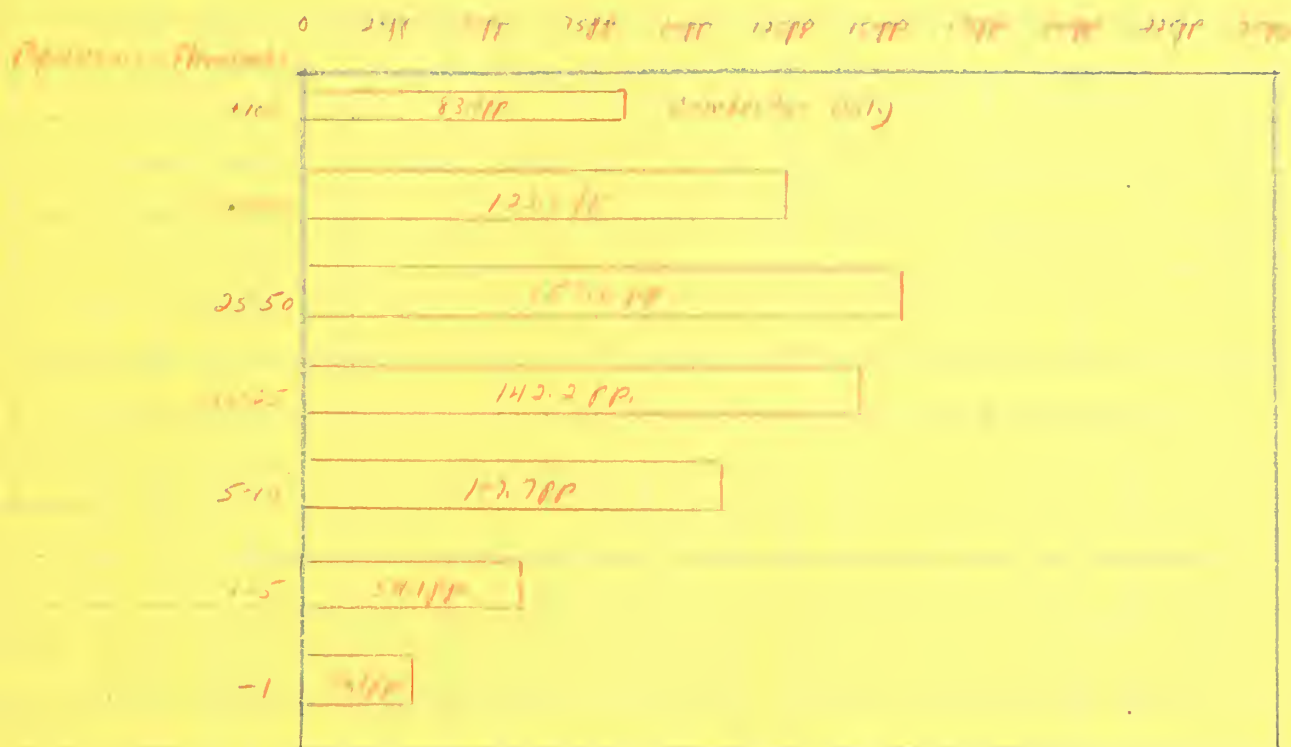


FIGURE 4 (continued)

PIECEWISE LINEAR USED IN THE SERVICE SECTION OF
SAMPLE ANNUAL REPORTS

where approximately one and a half to twice as much space was given to the service reports as to the financial reports. Of course this is what would be expected since the services of government increase with the size of the municipality. The problem is to find a simple and effective format, one that will aid the contents in telling its story, in which to place the abundance of material available. There have been a number of suggestions for possible formats presented by various sources. Two of these different possibilities will be shown so that they may be used as comparative values against the proposed format.

Ridley and Simon,¹ the foremost exponents of annual reporting break the report down to six parts, each of which in turn is subdivided. Here only the six main parts or general format is necessary.

1. Introduction
2. Legislation and General Administration
3. Municipal Services
4. The "Staff" and "Auxiliary" Services
5. The City's Finances
6. Planning Municipal Services²

This breakdown by Ridley and Simon of the Annual Report into six parts and subsequent subdivisions is nothing but

1 Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT (Chicago: The International City Managers' Association, 1939), p. 3.

2 Ibid., pp. 3-32.

an extended breakdown of the three main parts of the sample reports. The financial reports would include, "The City's Finances," the service reports would include, "Legislation and General Administration," "Municipal Services," "The 'Staff' and 'Auxiliary' Services," and "Planning Municipal Services," and all other parts or the introductory reports would be included in the "Introduction." Later on in the paper, a discussion of the contents of each section will be given. For the present, the format of another source will be given.

The Municipal Administration Service in their Publication 19 suggest a four-part outline as follows:¹

1. The Citizen - His Share in the Municipal Job
2. General Administration
3. Service Agencies
4. The City Tomorrow - Pending Municipal Plans

A breakdown of each of these parts would show that this fundamental division of finances and services is made. The finances were included under "General Administration." This outline could be called a deductive format in that it descends from the electorate to the general division of the bodies serving the electorate, to the functional services, and finally returns to the whole electorate again in discussing "the city tomorrow."

¹ Municipal Administration Service, PUBLIC REPORTING (New York: National Committee on Municipal Reporting, 1931), p. 32.

Either of the suggested outlines would make suitable layouts for annual reporting. The authorities cited are the leaders in the municipal field. Nevertheless, the proposed layout, while it does not sharply follow either, does incorporate the fundamental division of financial from service reporting and also follows the layout of Ridley and Simon as pertains to the "Introduction." These layouts were prepared principally for cities. The majority of reports in this paper are towns with populations of 10,000 or less. While it might be argued that the same principles apply, most of the towns have not the personnel or the money to apply them. There is little possibility of one man being assigned well ahead of time whose sole responsibility is gathering material for the annual report. In many of the towns where the selectmen serve on other boards and where the town clerks and town accountants are burdened with extra responsibilities a format more easily adaptable is suggested.

For the larger towns and cities, the cited outlines are recommended for further study. The problems of format and layout were not present in two of the three cities studied. Pittsfield broke their report down into catchy phrases which denoted services and finances.¹ Cambridge, celebrating the

¹ THE CITY OF PITTSFIELD MASSACHUSETTS ANNUAL REPORTS 1946, pp. 32.

first three centuries of its history, placed the reports in the order of the creation of the different departments in the history of Cambridge.¹ Melrose, alone of the three cities, had no definable format.² The proposed format with detail layout for the annual reports, each part of which will be discussed in detail, follows:

1. Introductory Reports or Items.
2. Financial Reports.
3. Service Reports.

Each of these, in turn, is broken down as follows:

1. Introductory Reports or Items.
 - a. Cover.
 - b. Calendar and Important Events.
 - c. Table of Contents and Index.
 - d. List of Officers.
 - e. Organizational Chart.
2. Financial Reports.
 - a. Assessors.
 - b. Tax Collector.
 - c. Town Accountant.

1 THE FIRST THREE CENTURIES, City of Cambridge, Massachusetts, 1946, 97 pp.

2 ANNUAL REPORTS 1946, City of Melrose Massachusetts, 176 pp.

- d. Treasurer.
- e. Town or City Auditor.
- f. State Auditor.

3. Service Reports.

a. General Government.

- 1. Selectmen or Mayor.
- 2. City Council.
- 3. Town Clerk or City Clerk.
- 4. Town Counsel or City Counsel.
- 5. Registrar of Voters.

b. Protection of Persons and Property.

- 1. Fire.
- 2. Police.
- 3. Fire and Police Alarm Systems.
- 4. Forest Fire Warden.
- 5. Tree Warden.
- 6. Moth Superintendent.
- 7. Inspector of Buildings.
- 8. Inspector of Wires.
- 9. Sealer of Weights and Measures.

c. Water.

d. Health and Sanitation.

- 1. Board of Health.

e. Charities and Veteran's Benefits.

- 1. Public Welfare.

- 2. Aid to Dependent Children.
- 3. Old Age Assistance.
- 4. Veterans' Benefits.
- f. Highways.
- g. Public Service Enterprises.
- h. Schools.
- i. Libraries.
- j. Recreation.
 - 1. Parks.
 - 2. Playgrounds.
- k. Planning.
 - 1. Unclassified.
 - 1. Includes Special Committee Reports.

The separate service reports under each functional classification are not necessarily exhaustive. The functional classification of the Services is that of the Department of Taxation and Corporations of Massachusetts and is used by the accounting systems of all the towns and cities. However, the exact order was not followed nor were all items that are listed under each classification included. Using this functional classification gives the double advantage of a good functional classification and at the same time one with which all cities and towns are thoroughly familiar.

CHAPTER III

INTRODUCTORY REPORTS OR ITEMS

COVER

The cover gives the first impression of the Annual Report. The cover is the face of the report. This face may have beauty,¹ or it may have a simplicity which, nevertheless, is appealing,² or it may portray youth,³ or it may be just a plain face that behooves a rather dull subject. The cover has a definite purpose to serve besides that of protecting the contents. It is well known that many a book has sold solely on its cover. This is not proposed, but it is proposed that the cover be considered as a means of making a strong enough impression upon the citizens of the town and city to arouse their curiosity and instinct for possession to the point of procuring a report. This achieved, the work of the cover has been completed.

In an effort to discover what the standards of such a successful cover might be, all the sample reports were

1 "Cover," THE CITY OF PITTSFIELD MASSACHUSETTS ANNUAL REPORTS 1946, Pittsfield, Mass., 1947.

2 "Cover," NANTUCKET TOWN COUNTY ANNUAL REPORTS FOR THE YEAR ENDING DECEMBER 1946, Nantucket, Mass., 1947.

3 "Cover," AMHERST TOWN REPORT, Amherst, Mass., 1947.

broken down according to color and color combinations. When just one color is used with a plain black title the tendency is definitely toward a drab, unattractive cover. This tendency becomes a practical certainty unless a line sketch is added or the paper design is unusual. When a combination of colors was used a drawing or design was included except in one case. With the exclusion of white and black, a combination of colors would be any two or more colors. With white or black, the addition of two or more colors would be considered a combination. Of the thirteen reports using a combination of white and some other color, nine either had a photograph or a drawing. To avoid the formal, stereotyped cover in the light of the above findings, the municipality should try to make use of a combination of colors, preferably making use of a design, or if one color alone is used to adorn that cover with a black line drawing or select an unusual paper. One of the most successful methods in attaining attractive covers was the use of photographs.

The other sources speak only in general terms on this subject. There should be "An attention-getting cover,"¹ or the cover should "attract the reader and encourage

¹ "Your Annual Report - Make It Colorful And Keep It Simple," THE AMERICAN CITY, 61:70, December 1946.

further examination."¹ "The cover page can and should be distinctive."² This "eye-appeal" of the cover always plays an important part in all contests of annual reporting. The Massachusetts Association of Selectmen in their annual contest place attractiveness of cover as one of the criteria for judging reports.³ The New England Council gives the following instructions to judges, "The cover should be of an attractive design and make clear that the booklet is the annual report of the city or town government for a specified period of time."⁴ The cover, then, should have "eye-appeal" and be "attractive." At the same time it should also have "word-appeal" and should also tell specifically what the contents of the report are.

The standards by which the above criteria can best be reached can be given. Still, the achievement of these standards will require much time and hard work. Nor are these standards the only way of achieving success, but they are

1 J.T. Barton, MUNICIPAL REPORTING IN TEXAS, University of Texas Bulletin No. 3627. Municipal Studies No. 9. University of Texas, 1936, pp. 79-80.

2 "Eye-appeal," MODERNIZING MUNICIPAL REPORTS, Connecticut Public Expenditure Council, Inc., p. 15.

3 "Annual Contest Awards for Best 1945 Town Reports," THE MASSACHUSETTS SELECTMEN, 11:4, Fall-Winter Issue, 1946.

4 Explanation of judging standards used by judges in the annual New England Municipal report competition, sponsored by the Community Development Division of the New England Council.

the way that success has been most often achieved.

1. Have the cover of heavier weight than the rest of the report. Coated-stock can be used to good advantage but it is in no way absolutely necessary.¹
2. Avoid the formalized and stereotyped title. Select a title which is short (four to seven words), but which at the same time describes the contents.²
3. Make use of a photograph or a line drawing.³

CALENDAR AND HIGHLIGHTS

Following the front cover in most of the Annual Reports was the title page. In almost the same number of reports the title page was simply a repeat of the front cover. Such reports that used an abbreviated title gave a full title on the title page. However, the space used by the title page could be made much better by the use of a calendar. The calendar would include office hours, dates when certain committees meet, when certain bills are due or certain collections are made, and the date of the annual town meeting. This is

1 See the covers of the 1946 Annual Reports of Athol, Pittsfield, Winthrop, Adams, Amherst, Orange, and Clarksburg.

2 THE TOWN OF BECKET REPORTS, The Year Ending December 31, 1946, Armory Hill Print, Springfield, Mass.

3 Supra, footnote (1), also TOWN OF SHIRLEY ANNUAL REPORTS FOR 1946; and MODERNIZED MUNICIPAL REPORTS, op. cit., pp. 16-17.

a definite service to the citizen.¹ It is useful information and when properly used could save innumerable unnecessary inquiries. Following the calendar should be a list of the highlights of the town. The best effect is gained by the use of a double page. On one side of this page would be the calendar; on the opposite page would be such items as date of founding, of incorporation, population, tax rate, and important incidents, social and political, that occurred in the past year.

Although these two items were seldom used in the samples, they were recommended by various sources. MODERNIZED MUNICIPAL REPORTING which lists this material as "Historical and other Community Data" continues to say,

"Historical and statistical information about the town, its transportation facilities, population, industry, commerce, and even location and climate has a distinct place in town reports provided not too much space is occupied. This type of information belongs on one of the first pages or on the inside front or back cover."²

Simon and Ridley include this material under the introductory section and entitled, "A Review of the Year." It is broken into three parts; (1) outstanding events and results (both

1 TOWN OF BOURNE ANNUAL REPORT 1946, Reynolds Printing, New Bedford, Mass., 195 pp.

2 Connecticut Public Expenditure Council, Inc., op. cit., p. 8.

favorable and unfavorable) of the year's operations, (2) the state of municipal affairs, including some comments on the city's financial situation, and (3) problems to be faced in the future.¹

One word of precaution is necessary at this point. In no way should the selection of highlights reflect anything whatsoever but simple facts which give the citizens accurate information of existing conditions. The aim in the highlights, as in the entire report is to furnish information that there might be an enlightened citizenry. The town reports should include in this, increased appropriations and other factors of town concern that were passed at the special town meetings. Matters of town or city concern that were successfully concluded, or only partially, or unsuccessful should be included; also work that is going on now or planned in the future should be included. But remember, these are merely factual reminders, no one item should take more than three lines in the telling.

TABLE OF CONTENTS AND INDEX

A table of contents, which should appear at the beginning of the report, is a list of the contents of the report

¹ Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT (Chicago: The International City Managers' Association, 1939), p. 7.

in the order in which they appear in the report. The index, which appears at the end of the report, is an alphabetical list of subjects which are in the report and with the location or page given. These definitions are given because there were a number of reports which used the terms interchangeably. At least one or the other is absolutely necessary and in most cases the reports contained one or the other. The index was the most used and most of the time it was placed at the end of the report. A criticism of several table of contents and indices is the small print used and the crowding employed in order to keep them on one page. There is no excuse for employing such tactics. The table of contents is an outline of the report. It should clearly show the divisions and sub-divisions of the report. The index is the key to any item the reader is specifically looking for. It should, therefore, be as detailed as possible. Both the index and the table of contents should use at least as large a type as the rest of the report and there should be a dotted or broken line connecting the item and the page.

For the towns of a population under 1000, an index can be very easily omitted without any serious loss, unless the town accountant's report, which comprises the largest part of this population group reports, is indexed item for item. In this case a simple table of contents should be

included. For towns over 1000 population, it is recommended that both a table of contents and an index be included. In no case at all should they both be omitted. If only one is used, an alphabetical index is to be preferred to a table of contents.

A recommendation for all reports that include a detailed or itemized town accountant's report is the dual index. The dual-index differs from the singular index only in the use of a second column of figures which show the page the respective items appear in the town accountant's report.

LIST OF OFFICERS

With the exception of two reports, Seekonk, and Chester, all reports included a list of the town officials. The main criticism at this point is the failure to distinguish between elected and appointed officials. All reports in listing the officials of the town (the city reports should not attempt this, but should include a directory)¹ should be very careful to (1) distinguish the elected and appointive officers by headings in large bold type; (2) give the terms of office of both; and (3) in the case of the appointed officers show who the appointing agent is.

1 THE FIRST THREE CENTURIES, City of Cambridge, Massachusetts, 1946, 97 pp.

ORGANIZATIONAL CHART

A list of officers, even when it met the requirements above is insufficient. Such a list is fine as a directory of town officials. But how is the work of one official related to that of another? In what way does an elected officer have control over an appointed officer? Where do the voters and various officials fit in the flow of authority? These may be questions which do not come to the average citizen, but they are all questions of which he should be informed. Curiously enough not one of the sample reports studied had an organizational chart. Yet most sources on municipal reporting recommend the use of organizational charts.

There are many forms organization charts may take. Regardless of the form used, however, there are certain features which should be clearly understood.

1. The position of the voter should be shown.
2. The elective offices should be clearly distinguished from the appointive offices.
3. The line of authority should be carefully marked.
4. Let detail give way to simplicity so that the citizen can grasp the chart's significance.

Good examples of procedural flow-charts and of organizational

charts may be found in THE AMERICAN CITY of May 1944.¹

¹ Phillips Bradley, "Making 'Administration' Come Alive," THE AMERICAN CITY, 49:78-79, May 1944.

CHAPTER IV

SUMMARY OF INTRODUCTORY RECOMMENDATIONS

Under introductory reports were included such items as cover, calendar and highlights, table of contents and index, list of officers, and an organizational chart. It will be noted that this is a rather unusual order. Generally the table of contents followed the front cover and was followed in turn by a list of officers and the departmental reports. Here the calendar and highlights immediately follow the cover since they are references which may be often referred to rather than integral parts of the report context.

At this point a summary will be made of the suggestions proposed for the separate introductory reports, and illustrations will be given of the least common of these reports in a later chapter. Included in this section of sample reports will be the Calendar and Highlights, and a Functional Organizational Chart. Under the introductory section the first item discussed was the cover.

Those covers which were judged the most successful had (1) paper of heavier weight than the rest of the report and in several cases used smooth coated-stock material; (2) replaced formalized titles with short catchy titles which, nevertheless, described the contents; (3) made use of a photograph or a line drawing.

The calendar should carry such information as office hours, town meeting dates, collection dates, committee meeting dates, and what departments to call when certain information is required. The highlights would contain at the top of the page such information as date of founding, date of incorporation, population, tax rate, and any important historical, sociological, or topographic facts. The body of the page should contain outstanding incidents both social and political that occurred in the past year. Such reporting should be purely factual. Its aim is to inform the citizenry not to sell or prejudice them.

The table of contents is a topical outline of the report. The index is an alphabetical list of each separate subject treated in the report. The former should give the reader a clear picture of the contents of the report. The latter should quickly lead him to a specific item desired. The table of contents is recommended for all reports regardless of size of the town. The index could be omitted in the smallest towns (less than 1000) without too much harm.

The towns in listing the officers should keep three points in mind, separate and distinguish the appointive from the elective, give the terms of office, and name the appointing agency where appointed officers are listed.

Regardless of the form of organizational chart that may be preferred, it is important that the following facts should be clearly shown; position of the voter, the line of authority of voters, elective offices, and appointive offices, and finally, let detail be sacrificed for simplicity. It is better to illustrate two simple and comprehensible ideas than ten intricate and incomprehensible ideas. Always to be kept in mind is the fact that the aim of good annual reporting is to inform the citizenry.

CHAPTER V

FINANCIAL REPORTS

Whether the subject is the Annual Report as a whole, or a section, or a single report, the most glaring discrepancy has been the lack of any coherent format. This format problem has to do with the layout of each financial report separately, and the format of the separate financial reports in a complete financial picture. It will be recalled that in an earlier part of this paper overall formats were discussed.¹ Simon and Ridley in their proposed format had one item entitled, "The City's Finances."² This category was broken down to four classes; (1) the financial situation, (2) expenditures, (3) revenues, and (4) indebtedness.³ In these last three items, "expenditures, revenues, and indebtedness," lays the first item or "the financial situation." The National Committee on Municipal Reporting, whose format was also given earlier in this paper,⁴ does not segregate the finances to one section of the report. Under the first

1 Cf. ante pp. 15-16.

2 Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT (Chicago: The International City Managers' Association, 1939), p. 27.

3 Ibid. pp. 27-31.

4 Cf. ante p. 16.

category, "The Citizen," was included the item, "What the citizen pays;" under the second category, "General Administration," was included the work of the staff agencies serving other departments; and under the fourth category, "The City Tomorrow," was included the financing of the future program.¹ The format proposed by this paper² follows Simon and Ridley more closely than the National Committee on Municipal Reporting. The added detail proposed is a consequence of the emphasis on town reporting. Nevertheless, the standards proposed are just as pertinent to the cities.

This problem will be attacked first by pointing out this distinct disorganization of financial reports and then suggesting methods of attaining organization which will; (1) show the town and city citizens the process by which the amount of money they must pay is determined, (2) the amount collected, (3) the amount of expenditures and debt, (4) the balance of receipts and expenditures, and (5) the town, or city and state's signature of audit and approval. This new organization seeks to consolidate, correlate, and coordinate, all aspects of municipal financial matters in concise reports which will present to the average municipal resident a

1 National Committee on Municipal Reporting, PUBLIC REPORTING (New York: Municipal Administration Service, 1931), pp. 38-45.

2 Cf. ante p. 18.

financial picture of his municipality which he can readily grasp.

The specific problem, in determining a financial format, is not each distinct report that may be included in the financial part of the Annual Report, but what cohesion these separate reports have one to the other so that the taxpayer sees and comprehends the total financial picture. None of the reports studied attained a comprehensible total financial picture of the town or city. The large majority, besides being guilty of too detailed reports, also failed to correlate the reports one with the other. Some had separate reports that were good but other reports failed to maintain that standard.

The best way to grasp the financial picture in its entirety is to first apprehend each component part and then comprehend the relation of each of these parts to the whole. This can best be achieved by having the financial reports in one section of the annual report and so related to each other that the citizen-reader understands that the financial process is a continuous one, a chain, rather than a series of separate links. In the reports studied each component part of the financial picture was separated from the other part, or one group from another group, or one report isolated from the other reports. Each gave the appearance of being com-

pletely separate from the other. "The annual report is not intended for the auditor. The report is intended for the citizen and should be organized for his benefit so that he can evaluate the expenditures in terms of services which he receives or which he can see, all in relation to the current budget."¹

The first step toward organization of the financial picture was to bring each component part of the financial picture together so that they formed one unit. The next problem, and one much more difficult was the arrangement of these component parts so that the financial picture would be more easily comprehended. Here there is decided differences of opinion. But it is a wholesome difference in that the same end is sought.

The component parts to be considered include the treasurer, town accountant or city auditor, tax collector or city collector, assessors, town or city auditor, state auditor, and finance committees. Here the emphasis is on the town since the government and the people in towns have a snug relationship that is missed in the large towns and cities. Most of the towns have finance or advisory committees which either produce separate reports prior to town meeting or in-

¹ Donald E. Dunn, "Annual Reports," NEW HAMPSHIRE TOWN AND CITY NOTES (University of New Hampshire, Bureau of Government Research, Vol. I, No. 1, Durham, New Hampshire, 1947)

clude their recommendations within the town warrant. When the contents of the finance committee's report is the same or similar to their earlier report or warrant recommendation then there is no need of repeating this material in the annual report. The report of the state auditor is long especially when a reconciliation of accounts is included. This reconciliation of accounts can easily be omitted without too much harm. The report of the town auditor was used in only a minority of the reports and generally was a simple statement saying that the accounts had been audited and found correct. A simple statement by both the town or city and state auditors showing that the books had been audited should be included as assurance to the citizens.

The feature items among the financial reports were the reports of the treasurer, town accountant or city auditor, tax collector, and assessors. Within these four reports is the information which the town and city citizen seek. What is the information that the citizens seek; which of the reports include this information; can this information be presented as four separate reports, or must identity of town and city offices give way to a unified financial picture? All of the reports studied maintained the departmental distinction. If put to him, the citizen of town or city would probably ask

such questions as these:

1. How much money did the government take in?
2. How much money did the government pay out?
3. How much money does the government owe?¹
4. Where does the money come from?
5. Where does the money go?
6. What is the government's present financial condition?
7. What is the future financial program?²

It is possible to break these questions down into four main types; (1) municipal revenue, (2) municipal expenditures, (3) municipal debt, and (4) municipal budget. Yet these four main types are as vague in their simplicity as the disorganized and complex financial reports that were studied. This situation can be remedied by relating factors (offices of treasurer, tax collector, assessors, and town accountant or city auditor) to the unknown factors (municipal revenue, expenditure, debt, and budget) and seeing within that relationship the part played by the citizen.

In both town and city, every home-owner is acutely aware of his real estate assessments and tax rate. Today, in a housing shortage crisis, the rentor is almost as acutely aware of assessments and valuations, and taxes as the home-owner. It is significant that all citizens should know what relation real estate taxes have to total revenues. This

1 Dunn, op.cit., p. 2.

2 National Committee on Municipal Reporting, op. cit., p. 60.

knowledge is increased when they see how this tax rate is related to town meeting or city council appropriations. Therefore, in the arrangement of the financial reports, the assessors report was placed first.

A great fallacy in American government today is the assumption by the American people that once a law is passed it automatically administers itself and they proceed to forget all about it. This fallacy is true of finances. The citizen learns of the tax rate set by the assessors and immediately wants to know where all the money goes. He has forgotten that before it "goes" it has to be collected. The ability of the town or city to collect its taxes has a definite bearing upon its ability to meet its bills without borrowing. Here is a factor in the financial picture which should be made clear. Following the assessors' report, therefore, should be the report of the tax collector showing the citizen how much of the taxes levied were collected.

Up to this point we have emphasized only one of the four parts of the financial picture, that of revenue. The citizen now sees how his tax rate was determined, by himself indirectly, as he approved the voted appropriations. He has seen how the taxes must not only be levied but must be collected. His interest now turns to the ways in which this money was spent and the services which he received. His

interest turns to wonderment about the debt, and what monies are anticipated in the future. All of these items can be included in the town accountant's report in the towns. In the city reports the debt statement may be carried in either the treasurer's or the city auditor's report. The use of the debt statements is also found in treasurer's reports in the towns, but the General Laws of the state calls for an annual report from the town accountant which, ". . . . shall contain a statement of any change in the amount of the town debt during the year and a list of indebtedness incurred and unpaid at the end of the financial year."¹ Following the assessors' and tax collector's report, therefore, will be the report of the town accountant.

The next financial report, that of the treasurer is a final reassurance that the money assessed and collected was received and that it balances with the expenditures and cash reserves. This completes the financial picture. As assurance that all financial transactions have been checked and approved, the statement of the town or city and state auditor should follow the treasurer's report. The town or city citizen who previously was not able to see the woods for the trees, is now able to see the trees due to the pruning job

¹ See Mass. General Laws, Chap. 41, Sec. 61.

that has been completed. To summarize, in the financial section of the report, the separate reports will fall in the following order; (1) assessors, (2) tax collector, (3) town accountant or city auditor, (4) treasurer, (5) town or city auditor and state auditor.

ASSESSORS

There is no denying the wealth of information that is contained in the assessors recapitulation sheet. All assessors reports were compiled of items lifted from this recapitulation sheet. One report included a copy of the entire recapitulation sheet as sent to the Department of Corporation and Taxation.¹ The other reports varied from that extreme to one page, and some included a valuation list. The problem, then, is one of selection.

Out of sixty-three or more items which it was possible to pick from the various reports, it was necessary to select those items which would enlighten the citizens to the fact that there is quite a complicated process in determining how much money he must contribute in taxes. These innumerable items are easily classifiable into five categories.

1. Expenses to be met, local, county, and state.

¹ ANNUAL REPORTS 1946 TOWN OF FAIRHAVEN, A.E. Coffin Press-Printers, New Bedford, Mass., pp. 48-54.

2. Receipts other than property taxes.
3. Valuations.
4. Assessments.
5. Miscellaneous.

Under the first category was included such items as appropriation and available funds, and county and state taxes; under the second category was included such items as estimated receipts and available funds from both the municipality and the state; the third and fourth categories usually appeared under the heading of Table of Aggregates. However, this term was used very loosely and no attempt is made to narrow the definition here but only record what the majority tended to follow.

Table of Aggregates

1. Number of persons assessed

Personal

Real

Personal and Real

Individual

All others

Number of polls assessed

Number of livestock, dwellings and acres of land assessed.

2..Valuation of assessed personal property.

3. Valuation of assessed real property

Land minus buildings

Buildings minus land.

4. Total valuation of assessed real estate.

5. Total valuation of assessed estate.

6. Total taxes assessed.

Under the fifth category was included such items as fractional divisions, overlay deficits, taxes for state, county, and town, and motor vehicle assessments.

These were the standard items that were included in the various assessors' reports. The number included, and which items were selected differed from report to report. Nor are the items listed all inclusive. On the contrary, to the items mentioned could be added such items as exemptions, abatements, land of low value, and a list of town property. The criticism to be made here does not relate to the lack of material reported, but the selection of the material and the incongruity of presentation.

There were too many instances of reports including isolated categories such as number of persons assessed, or valuations without relating or tying these items in with other factors. A great many reports excluded any reference to appropriations and expenses to be raised and expenses to be met. A number of those which included these two items

did not attempt to modify them and interpret them into lay language from that of assessors' jargon. The two towns of Boxford¹ and Belchertown² did an excellent job of explaining the determination of the tax rate. They have filled the major task of the assessors' report but omitted important details. It is not sufficient that the needed facts are included, for if these facts are not arranged and explained the information sought is lost. What is this information?

The purpose of the assessors' report is to inform the citizens of two specific points in the financial picture. These two points hit the citizen where he feels it the most, in the pocketbook. Yet he as a citizen and voter plays a larger part in their determination than he realizes. The first of these points is the tax rate; the second, and of particular importance is how this tax rate was determined. In answering these two important questions, it is necessary to include further information of value to an informed citizenry. Some of these items are included in answering the question as to how the tax rate is determined; the others, and their are two, should be included as information to round

1 ANNUAL REPORTS OF THE TOWN OF BOXFORD FOR THE YEAR ENDING DECEMBER 31, 1946, Perkins Press, Topsfield, Mass., p. 29.

2 ANNUAL REPORTS OF THE TOWN OF BELCHERTOWN YEAR ENDING DECEMBER 31, 1946, pp. 9-10.

out the total knowledge disseminated.

All assessors' reports should include:

1. The tax rate.
2. How this tax rate was determined.
 - a. Be sure this explanation is in lay vernacular and not the stilted language of the recapitulation sheet.
3. The amount and list of exempted property; not piece by piece, but class by class.
4. A graph or chart showing fluctuations of valuations, tax levies, tax rates, and abatements in different years.

TAX COLLECTOR

The problems met in the tax collectors' reports were as distinct from the assessors as day and night. In the assessors report, the problem was one of selectivity. The items in the tax collectors' reports need only be as numerous as the past years the tax collector carries his report. This may be one to ten or more years. Along with the number of years were the detail of the items included under each specific year.

It is possible to make a loose classification of the tax collectors' reports. They all fall into one of four classifications:

1. A statement of the amount of back taxes and present taxes collected.¹

2. Presented in a table form.²

3. Types of taxes owed year by year.³

4. Back taxes owed by type of tax.⁴

The first of these classifications was the least used. The second classification was also sparsely used. These two classifications were superior to the latter two in their brevity. The second two classifications are similar enough to be include under one classification. That is, it is a separation of form rather than material used. These were by far the most popular classifications. The reports differed only in the number of back years each report carried. All of the reports that used the third and fourth classification were dull and monotonous. They were stereotyped; they followed a set pattern, a worn path, and it is time to leave this

1 "Tax Collector's Report," ANNUAL REPORTS 1946 TOWN OF GOSNOLD, Reynolds Printing, New Bedford, Mass., p. 19.

2 "Tax Collector's Report," REPORT OF THE OFFICERS OF THE TOWN OF LINCOLN FOR THE YEAR 1946 ALSO THE REPORT OF THE SCHOOL COMMITTEE FOR THE YEAR 1946, Garden City Print Inc., Newton, Mass., pp. 96-97.

3 "Tax Collector's Report," REPORT OF TOWN OFFICERS WITH A STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE TOWN OF NATICK FOR THE YEAR ENDING DECEMBER 31, 1946, The Suburban Press, Natick, Mass., pp. 131-136.

4. "Tax Collector's Report," FAIRHAVEN, op. cit., pp. 27-29.

beaten path.

The path suggested requires the following items:

- A-1. The total committed by the assessors and the amount collected.
 - 2. Further assessors commitments and amount collected.
 - 3. Unapportioned assessments and amount paid.
 - 4. Back taxes owed and amount collected.
 - 5. Interest and charges owed and collected.
 - 6. Departmental bills and collections.
 - 7. Water bills and collections.
 - 8. Back water bills and collections.
 - 9. Miscellaneous.
 - 10. All items under (A) given in total amounts only.
- B-1. The amount turned over to the treasurer.
- 2. Percent of past year's taxes collected.
 - 3. Percent of back taxes owed.
 - 4. Percent of all monies owed the government.
 - 5. Tax titles held.
 - 6. Tax titles sold.
- C-1. A graph or chart showing the rate of tax delinquency in past years and the present year.

TOWN ACCOUNTANT OR CITY AUDITOR

The report of the town accountant or the city auditor deals specifically with expenditures. In the towns with

their itemized expenditures, it is the most popular report, not because of the information it gives of an administrative or political character, but because it contains the "dope" on all town employees and all local firms doing business with the governing body. There is no doubt that information on both salaries and expenses has a constructive value. However, this constructive value is lost when the information given is perused with such personal and selfish intention. Yet there is a state requirement that the town accountant, "shall make an annual report to be published as a town document," and this report shall contain the specific appropriation, a statement of receipts and expenditures, it shall include funds managed by trustees and commissioners, and a statement of indebtedness incurred and unpaid.¹

If the intent of the town is to present a small compact town report, there are a number of ways this apparent restriction, which has its good values, can be circumscribed, not with the purpose of evasion, but because it violates the reporting principle of brevity. There was one report, the town of Belchertown² which did meet this problem and solved it by including a summarized report in the main section,

1 See Mass. General Laws, Chap. 41, Sec. 61.

2 "Town Accountant's Report," BELCHERTOWN, op. cit., pp. 14-18 and 27-50

and placing the detailed report of itemized expenditures in an appendix. Another possible way of avoiding the detailed account would be to print it as a separate town document.

The town meeting member as he goes to town meeting has a warrant and generally finance or advisory committee recommendations. The city voter lacks these and must seek his information through his representative as must those voters in towns having a representative town meeting. Regardless of open town meeting, representative town meeting, or city council, the type of information of the highest value to the citizen is comparative totals. He has not the time nor the equipment to study and comprehend details. His concern is how these details look as totals. Totals, not of disconnected departments, but of functional services which he is able to see at first hand. This is the type of information that is sought in a town accountant's or city auditor's report.

There were several reports in the selected samples which showed attempts to consolidate and digest the details of the itemized expenditures. Some examples of these attempts follow:

1. The town of Petersham, before itemizing the expenditure of each function gave a table summary of each department in that function showing funds available, services, light, heat, etc., insurance bonds, repairs and miscellaneous, and

unexpended balance.¹

2. The following towns gave a recapitulation of the itemized expenditures using functional or departmental totals; Cummington,² Hawley,³ Berkley,⁴ Lincoln,⁵ and Wellesley.⁶

3. The town of Boxford separated functional and departmental totals from the itemized expenditures, giving the former first.⁷

1 "Town Accountant's Report," ANNUAL OFFICIAL REPORTS OF THE TOWN OF PETERSHAM MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, Barre Gazette Press, Barre, Mass., pp. 20-44.

2 "Town Accountant's Report," ANNUAL REPORT OF THE TOWN OFFICERS OF CUMMINGTON MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, Sun Printing Corp., Pittsfield, Mass., pp. 5-24.

3 "Town Accountant's Report," ANNUAL REPORT HAWLEY MASSACHUSETTS 1946, Art Press, Orange, Mass., pp. 9-23.

4 "Town Accountant's Report," ANNUAL REPORT OF THE TOWN OFFICERS OF THE TOWN OF BERKLEY TOGETHER WITH THE VALUATION AND TAX LIST FOR THE YEAR ENDING DECEMBER 31, 1946, pp. 14-46.

5 "Town Accountant's Report," LINCOLN, op. cit., pp. 106-127.

6 "Town Accountant's Report," SIXTY-SIXTH ANNUAL REPORT OF THE TOWN OFFICERS OF WELLESLEY MASSACHUSETTS AND THE TOWN RECORDS FOR THE YEAR ENDING DECEMBER 31, 1946, pp. 65-155.

7 "Town Accountant's Report," BOXFORD, op. cit., pp. 44-64.

4. Mount Washington used the functional and departmental totals only.¹

5. Plymouth² and Framingham³ broke the town accountant's report to lettered schedules each letter representing separate classifications.

6. Adams used two pie charts on pages facing one another to show how the tax dollar was spent in 1945 and 1946.⁴

7. Melrose made use of a 100 dollar pie chart.⁵

The above are selected exceptions to the rule. All other town reports, allowing for variations in detail, began the town accountant's report with a detail list of revenues followed by an itemized list of expenditures.

1 "Town Accountant's Report," under the Selectmen's Report, ANNUAL REPORT OF THE OFFICERS OF THE TOWN OF MOUNT WASHINGTON MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, pp. 3-8.

2 "Town Accountant's Report," REPORTS OF THE TOWN OFFICERS TOWN OF PLYMOUTH 1946, The Leyden Press, Plymouth, Mass., pp. 3-129.

3 "Town Accountant's Report," 246TH ANNUAL REPORT TOWN OF FRAMINGHAM 1946, Lakeview Press, Framingham, Mass., pp. 271-300.

4 ANNUAL REPORT OF THE TOWN OF ADAMS MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, White Eagle Printing Co., Adams, Mass., pp. 2-3.

5 "City Auditor's Report," ANNUAL REPORTS 1946, City of Melrose Massachusetts, p. 41.

EXPENDITURES

The town or city citizen has seen the part he plays in the determination of the tax rate. He has seen the importance of elimination of tax delinquency. The picture of acquiring financial revenue is now clear. The next question of concern is the question of expenditure. It is found that detailed, itemized expenditures which show the citizen-reader where specific sums were spent, the number of specific sums obliterates the total amounts spent by various governmental functions. Yet it is these governmental functions which are easily recognized by the citizens. Because of this fact, the most efficient accountant's report, in the eyes of the reader, will be one which explains expenditures, debt, and appropriations in functional terms.

The expenditures item in the town accountant's report should show; (1) expenditures by function, (2) the relation of each functional expenditure to the other, (3) the relation of each functional expenditure to the whole government budget, (4) how the tax dollar is distributed among these functions, and (5) report all expenditures so that expenditures for maintenance are separate from those for capital outlay.

The first suggested expenditure change in the town accountant's report and city auditor's report is the replacing of the itemized expenditures with total functional expend-

itures. This, of course, would also eliminate department totals. There is much to be said for department totals, but since each department's expenditure will be shown in the separate service reports, department expenditures will also be shown in the appropriation table, and since they are included in the warrant or finance reports in the towns they are not necessary at this point. In the cities, the voter has less opportunity to participate in the acceptance of the budget. It is recognized that as the size of the town increases, administration becomes more detailed. This detail should be omitted in the Annual Report, as totals, the result of these details are reported, undistorted, allowing the town or city citizen to ask questions from that point. Just as a child knows of the President of the United States long before he becomes aware of the electoral college, so the town and city citizen can recognize functional expenditures, assimilate the information and then question the procedure. If this process is carried out the report, as far as expenditures, has been successful.

The first page(s) of the town accountant's and city auditor's report should show:

1. A breakdown of services by functional classification.
2. The expenditures for maintenance for each function.
3. The expenditures for outlay for each function.

4. The total expenditures for maintenance and outlay.

5. The total revenue taken in by each function.

Below these items and as a part of this section of the report the sums spent on categories other than functional expenditures (usually loans, transfers, refunds, etc.,) should be listed, and opposite these the other sources of revenue. The total of all expenditures and all revenue will in this way equal total payments and receipts respectively, figures which can be checked later against the treasurer's report.

Following this information and as a supplement to it, should be an horizontal bar chart (or any graphic device) giving a graphic illustration of the figures previously mentioned and following the bar chart, should be a breakdown of the tax dollar. These three items give the citizen figures and facts of the total expenditures and revenues, and show how his tax dollar is spent. In a great many towns and cities the next problem, as the citizen scans the expenditures is the amount spent in debt service.

DEBT

Having seen the expenditures, before going to the appropriation table showing past expenditures and proposed appropriations, the citizen-reader should digest the debt statement. There were many different accounts of debt state- given in the sample reports. Yet all are guilty of the

accusation, made earlier in this paper, that the annual report is not made for the auditor's benefit but for the edification of the town and city voter.¹ The aim of reporting being to enlarge the citizen's knowledge so that he may vote from his learning and not from his prejudices. The average town or city citizen is simply unable to comprehend some of the debt statements. In the first place, he does not understand the terms used, and secondly, non-comparative data means nothing as he has nothing to judge them by.

The reporting of the debt was further entangled by the fact that some included it in the treasurer's, some in the town accountant's, and some in both. In the cities, the debt statement was included in the treasurer's report and also was included in the city auditor's list of expenditures. It is not necessary to show whether the treasurer or town accountant carried a report of the debt as long as one was included, but it should be of interest to note to what detail different towns carried the debt report.

The detail of the debt report increases as the size of the town in population increases. In the towns below 1,000 in population very little is said about debt, if indeed, in some cases there is a debt. In the next class 1,000-5,000

1 Cf. ante p. 37.

debt statements appear more frequently, first as simple statements, then the loan charts appear showing such items as purpose of loan, date made, date of maturity, rate of interest, and annual principal and interest payments. This is the most popular method of reporting the debt, and according to the items used and layout adopted the loan chart can be one of the most concise and effective methods of showing the obligations incurred by the town or city. Nantucket¹ was the first town to include the determination of debt inside and outside the debt limit. This was related with the borrowing capacity of a town or city by Randolph.² Others showing the borrowing capacity of the towns were Hingham,³ Plymouth,⁴ Wellesley,⁵ and Winthrop.⁶ Advancing to the towns over

1 "Treasurer's Report," NANTUCKET TOWN COUNTY ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 1946, p. 27.

2 "Town Accountant's Report," ONE HUNDRED AND ELEVENTH ANNUAL REPORT OF THE TOWN OF RANDOLPH FOR THE YEAR ENDING DECEMBER 31, 1946, p. 93.

3 "Town Accountant's Report," REPORT OF THE TOWN OF HINGHAM FOR THE YEAR ENDING DECEMBER 31, 1946, Weymouth Gazette Press, p. 279.

4 "Town Accountant's Report," PLYMOUTH, op. cit., p. 129.

5 "Town Accountant's Report," WELLESLEY, op. cit., p. 155.

6 "Treasurer's Report," NINETY-FIFTH ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 1946 OF THE OFFICERS OF THE TOWN OF WINTHROP MASSACHUSETTS, E.L. Grimes Printing Co., p. 218.

25,000 population and including such towns as the last five mentioned, the debt statement expands to such detail that an accountant's knowledge is necessary to comprehend them. Such involved debt statements, although fiscally correct, are informatively incorrect and probably arouse suspicion rather than disseminate information. "Since appropriations from the current budget for capital improvements are allocated by departments or functions, debt service requirements (interest and principal payments) should likewise be allocated."***** "Citizens are concerned with the interest rates which the town or city pays on both long and short term borrowing."¹ Following these two quoted observations and adding to them observations made from the study of the samples, it is recommended that the debt section of the town accountant or city auditor's report be laid out as follows:

1. Define the types of debt.
 - a. The definitions should include such debt terms as general, bonded, funded, inside, outside, and in anticipation of revenue.
2. State the total debt and the amount inside and outside the debt limit.

¹ Carl H. Chatters, and Albert Hillhouse, LOCAL GOVERNMENT DEBT ADMINISTRATION (New York: Prentice-Hall Inc., 1939), p. 264.

3. Break the total debt down by purpose.
 - a. A graph can be used effectively here.
4. What is the principal and interest being paid on the total debt and how does it compare to other years.
 - a. A graph or chart can be used effectively here.
5. Show the amortization of the bonded debt.
 - a. A graph or chart can be used effectively here.
6. Show the loans made in the past year, the increase or decrease in the general and funded debt, and what the principal and interest requirements will be for the ensuing year.

APPROPRIATIONS

The third and final part of the town accountant's report is the table of appropriations. The citizen-reader of town and city has followed every phase of his municipality's transactions except the proposed appropriations for the approaching fiscal year. If the pattern laid out thus far is followed, the citizen-reader will be acutely aware that the preparations of next year's appropriations is the key-place for him to express his ideas. In the towns having open town meeting, his attendance assures this expression, in the representative town meeting he must acquaint his town representative with his ideas, and finally in the city, the

citizen reader is faced with a more difficult job of having his ideas expressed. If the town and city annual report has fulfilled its purpose, this expression on municipal expenditures will be backed by a knowledge of fiscal procedure and acquaintance with the facts of the services he receives from the municipal expenditures.

The table of appropriations was used in varying degrees of detail by thirty-one of the sixty-two sample town and city reports. Many towns which did not include any appropriation table within the town accountant's report had one in the warrant, or finance committee's report. There were only a small minority who excluded any table of appropriations whatsoever, and even among these there was usually some sort of a budget mentioned. In other words, an expression of next year's expenditures was pretty close to unanimous.

The appropriations table is a good method of introducing proposed appropriations for the ensuing year. The choice of column items to include or omit is the best way of determining if the interest of the citizen-reader has been taken into consideration or if attention was given only to auditing. In this light attention is called to the appropriation table of the town of Boxborough¹ whose model was used

1 "Town Accountant's Report," ANNUAL REPORT OF THE SEVERAL BOARDS OF THE TOWN OF BOXBOROUGH MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, Murphy and Snyder, Maynard, Mass., pp. 12-13.

with modifications in the sample report contained in the appendix. In all appropriation tables:

1. Departments should be listed by function and functional totals given.
2. Comparisons of past years expenditures should carry back three to five years.
3. The amount called for in the 1947 warrant or budget should be shown.
4. The amount recommended by finance or advisory committees, or selectmen, or mayor should be shown.
5. The increase or decrease over the expenditures of the past year should be shown.

TREASURER

The financial picture is now complete as far as the participation of the citizen-reader is concerned. The assessors' report showed him the part he played in determining the tax rate. The tax collector's report showed the dependence of the municipality upon his payment of taxes. The town accountant's report showed him how his money was spent, the indebtedness of his particular municipality, and finally the suggested appropriations for the coming year which will in turn determine his tax rate and the fiscal cycle is completed. Meanwhile, all this money had a repository. Its acceptance as revenue and payment as expenditures caused its

temporary residence in the treasury.

In the Treasurer's reports, the subject matter reported was similar town for town but the method of presentation differed in a number of respects. However, these differences were not as numerous as was the case with the reports of the assessors and the tax collector. Three subjects were easily defined. The first two were found in most of the reports. The third subject in a great many towns was given in the town accountant's report. This was the debt statement which, in this paper, was included in the report of the town accountant.

The first subject reported was that of a balance statement. Among the larger towns this was generally handled by a simple four line statement giving the balance at the beginning of the year, and the amount of receipts. This total equalled the sum of payments plus the balance at the end of the year. A number of towns in the balance statement listed the receipts using various items. When the receipts were listed, in only a few reports, were the payments also listed. The procedure the most used was simply stating "Selectmen's Warrants," or "Payments," or "Disbursements," with a town here and there adding to these "School Warrants," and "Library Warrants."

The second subject matter of the treasurer's report was his custody of trust funds. The three main methods of reporting trust funds were; (1) merely to list the name of the fund

and the amount, (2) each fund was listed separately with the amount, the interest, additional income if any, and the amount, if any, of expenditures, and (3) some of the reports included a list of the banks in which the various funds were deposited.

The treasury as the repository for cash and from which all money for payments is drawn, and through which all money must pass also has a contribution to make to the financial picture. The citizen-reader has already probably observed that a good deal of money has passed through various hands. Does it all come out right in the end? The best one to answer this question is the treasurer. The best purpose his report can serve is to show that the books balance. Along with the balance statement in the treasurer's report there should be an account made of the trust funds held, and the amount of loans it was necessary to make in anticipation of revenue.

The treasurer's report, then, should include the following items:

1. A balance sheet.
2. Loans made in anticipation of revenue.
3. An accounting of trust funds.

CHAPTER VI

SUMMARY OF FINANCIAL RECOMMENDATIONS

The preceding chapter on the financial aspect of annual reporting was designed to illustrate to the reader, first, the general practices now in use in reporting finances to the citizenry; and second, to select from original and secondary sources material and organization to replace the outmoded practices described. The prevailing practices camouflaged their information with details and inconsequential items. The proposed material and organization was suggested as a means of producing financial reports which give the citizens the needed information in a comprehensible and digestible form. As a further means of emphasizing this proposed material and organization, this chapter has assembled these suggestions that they may be more easily related and compared one with the other. Sample pages purposely organized to illustrate the proposed suggestion will be found in the last chapter of this paper.

It will be recalled that prior to the discussion of each division of financial reporting the following organization was proposed; (1) assessors, (2) tax collector, (3) town accountant or city auditor, (4) treasurer, and (5) town or city auditor and state auditor.

1. The assessors report stressing, as it does, the tax rate and means of establishing the same was placed first because of its close proximity to the citizenry. The proposed suggestions offered seek to bring out clearly the tax rate, its determination, and related factors affecting the tax rate. At all times, the part played by the citizenry is stressed. The reporting of these items can be greatly enhanced by the use of graphs and charts.

2. Taxes assessed must be collected. This is a fact that is too often forgotten. The relation of total taxes assessed and total collected should be clearly illustrated in the tax collector's report. Also of importance are the other items collected, back monies owed, and a graphic illustration of tax delinquency. These items can be most effectively reported by the use of a double entry column showing the amount to be collected and opposite this amount the amount that was collected. Then, as a means of summary, underneath this double entry should be such items as total amount collected, per cent of past year's taxes collected, per cent owed, tax titles held and tax titles sold. The tax collector's report offers fine opportunities for the use of graphic reporting.

3. The assessors' and tax collector's reports are preliminaries to the town accountant's or city auditor's report. That is taxes must be assessed and collected before expenditures

can be made, money borrowed, and records established. These are the three main items of the town accountant's or city auditor's report. Each should be clearly delineated from the other, and the contents of each should be as follows:

a. Expenditures should be given by functional classification, should show cost of maintenance for each function, outlay for each function, total for maintenance and outlay, and should show total revenue taken in by each function.

b. Debt should have its terms defined, should show total amount and the amount inside and outside the limit, should be broken down by purpose, should show principal and interest paid and compared to other years, should show the amortization of the bonded debt, and finally, should show the loans made in the past year, the increase or decrease in the general and funded debt, and what the principal and interest requirements will be for the ensuing year.

c. Appropriations should be listed by function and functional totals given, comparisons made with past years, the amount called for in the coming year should be shown as well as the amount recommended and the increase or decrease over the past year's expenditures.

4. As the citizen turns to the treasurer's report, he has followed the cyclical financial picture from assessment of taxes, through collection, expenditures, debt, and finally

appropriations which in turn play such an important part in the determination of the tax rate. In the treasurer's report, the citizen sees the repository of all municipal money, trust fund accounts, and amount of anticipatory borrowing. These are depicted in the treasurer's report by a simple balance sheet showing total revenue and expenditures only, by a statement of total loans made in anticipation of revenue and by an accounting of trust funds once again showing totals only.

5. The financial section concludes with brief statements by the town or city, and state auditors to assure the citizenry that all money has been properly handled and accounted for.

The chief fallacy of the financial sections of the annual reports of town municipalities was length; and of town and city municipalities lack of comprehension of purpose resulting in the reporting of inconsequential and incoherent material. The latter criticism is remedied by following the suggestions given and the samples to be given in the last chapter. The former criticism is open to a wide field of discretion. The best guide in determination of space to use is to set down the factors to be reported, the information needed to present these factors, and finally, arrangement of that material by the use of graphs and charts in as small a space as possible without sacrificing clarity. The smaller the total volume of the report, the greater the probability of

complete public perusal. The sample pages illustrated in a later chapter would require 12-18 annual report pages. The variable factor being the appropriation table. Conferences with the printer might allow for lowering the stated number of pages. However, it is felt that all financial information proposed in this paper is necessary, and to cut down space by omitting needed information is to sacrifice knowledge for the sake of brevity.

CHAPTER VII

SERVICE REPORTS

The outline and layout of the financial reports stressed the need of relating the work of the various separate departments so that the citizen-reader could recognize and understand the financial picture and recognize its cyclical nature. To this overall picture, the need of making each part clear was emphasized. The service reports have much the same problem. The reports studied were series of disorganized and incoherent pages. The question arises as to whether or not it isn't possible to achieve organization, coherency, and correlation of these, and as a result present a simple and clear picture of the services received in return for the money paid. Realizing that in a number of processes various departments are closely related, the emphasis here, however, will center on the functions of government recognized by the average municipal resident rather than the relation of the numerous purposes under each function.

Ridley and Simon, include under the heading of "Municipal Services" sample reports of health, recreation, welfare, child welfare, housing, police, fire, public works, public utilities, education, and library respectively.¹

¹ Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT, (Chicago: International City Managers' Association, 1939), pp. 9-23.

No indication is given as to why this particular arrangement was chosen. The Municipal Administration Service, on the other hand, includes under the heading of "Service Agencies," four broad functions, "Education in the community, Promotion of social welfare, Public safety, and Public works and physical plant."¹ Under each function were listed the respective purposes.

The use of function in reporting finances was found helpful in condensing innumerable detailed facts carrying no significant information into a complete total whose magnitude could be grasped by the reader and related to a specific function recognized by the reader. Also in the appropriation table of the financial reports, appropriations were given in function and purpose or department. Would it not be well, then, in reporting the services the citizen receives to maintain the same functional-department outline. Then, he who is curious can easily relate service function and department to similar financial function and service. Secondly, such an organization is able to impress the reader that there is administrative organization of the services he receives. The functional breakdown of the Municipal Administration

¹ Municipal Administration Service, PUBLIC REPORTING, (New York: National Committee On Municipal reporting, 1931), pp. 39-42.

Service is acceptable and adaptable, but the functional breakdown so well known in all Massachusetts municipalities is found preferable.

Before going on to the individual service reports, then, it is recommended that the functional breakdown used in the accounting systems of all municipalities, and used in the financial section of this report, serve as the main outline of the service reports. It is recommended, although this is largely opened to the reporter's preference, that the governmental functions have the following order:

1. General Government.
2. Protection of Persons and Property.
3. Water.
4. Health and Sanitation.
5. Charities and Veteran's Benefits.
6. Highways.
7. Schools.
8. Library.
9. Recreation.
10. Planning.
11. Unclassified.

It is noted that Planning and Unclassified are not functions. Planning is listed separately since its stress is on the future. Throughout the report, the citizen has read how his government has served him. The Planning report presents for

his inspection what the municipality plans for the future. The main purpose for Unclassified is for such special committee reports as maybe given concerning special investigations made during the year.

Just as it was necessary to select sample towns and cities from the total towns and cities, so it was necessary to select just a few of the many service reports to criticize and give recommendations. There was no scientific procedure in their selection. The selected services (9) were chosen because they were among the most well known and easily recognized of government services. The services selected for detailed investigation were Selectmen, Town Clerk, Fire, Police, Health, Welfare, Highway, Library, and Planning. Before each of the nine departments is discussed separately, there are certain remarks which hold for all reports regardless of classification. These remarks fall into two broad categories, layout and content.

Of the two, the layout of the whole report has already been criticized. The criticism now pertains to the individual reports. These, in turn, fell into two categories; those which listed the statistics and made no comment, and those which mixed statistics with the comment in paragraph form. The first is likened to raw flesh, ugly and turned away from until it is broiled or roasted. The second is likened to hash, which

we eat without any knowledge of the matter eaten. With a little thought many of the reports could broil their meat and define the contents of the hash.

There are three main topics in which each report naturally breaks down; (1) the name of the department, number of employees, expenditures, and revenues, (2) figures showing work accomplished and giving meaning to the figures by comparisons, and (3) comment on the efficiency of the department shown by the figures quoted, its adequacy in meeting municipal needs, and recommendations to improve the department and thereby the service the citizens receive. In giving a rough outline, the second broad category, that of content of the report, has also been mentioned. More will be said about this later.

The name of the department etc., should be made a heading of the report so that the reader instantly recognizes the department, the department head, number of employees, and cost of the department. The figures showing work accomplished, where possible, should be presented in a graph or chart. This saves space, allows comparisons, and shows relationships the reader would not otherwise have considered. The remarks or comment should be in paragraph form, one idea to a paragraph, and each paragraph preceded by a paragraph heading describing the content.

The contents of each report will be taken up report for report, but in all reports the content should fit the context. The heading takes care of itself. The statistics selected should be pertinent to the subject matter, simple, present straight-forward facts, show comparisons, and the graph or chart form used permit conclusions to be drawn. The subjects for remarks should be brief statements "this was done," "that will result," given in simple declaratory sentences. It is realized that to meet these demands requires much deliberation and careful thought.

SELECTMEN

It is well to recall that in dealing with town government, the voters of the town form the legislature, and the board of selectmen is the executive branch of town government. The Selectmen hold the same position in the towns as the Mayor holds in the cities. The report of the Selectmen or the Mayor is the report, then, of the executive branch of the government.

A letter of transmittal generally furnished the city executive with his means of introducing the report. However, in the three city reports studied the city of Pittsfield and the city of Cambridge had a signed message from the Mayor and City Manager respectively but not in letter form; and the city of Melrose included the Inaugural Address of the Mayor. The

Selectmen's reports showed an executive branch closer to the people. Their wording had an intimacy that was lacking in the larger city reports.

The type of the Selectmen's report often was determined by the size of the town. In the smaller towns, the Selectmen often served as other town officers, and in a number of cases as town accountant. As one progresses to the larger towns where the Selectmen serve in an executive capacity only, the subject matter turns from service in other departments to the purely executive services. This does not imply that the reports themselves necessarily improved.

The contents of the Selectmen's reports showed executive functioning but intertwined with politics, administration, and trivial work. Some of these ingredients are good, some are needed, but each separate from the other, not all mixed into one. In other words, a statement of policy, or of achievement, or of a problem, or a recommendation, would be placed along with statements of appreciation, assurance that the Board is doing its best at all times, stating the work a department has accomplished, and resignations and deaths. If this superfluous material is discarded, and several items added, the result will be a report such as any executive might make. That is a condensed statement of the condition of his firm. The following recommendations hold both for the Board of Selectmen of

the towns and the Mayors of the cities.

The executive report should be divided into the three distinct parts mentioned earlier.

1. Heading:-Board of Selectmen, or Mayor's Office, names of the Selectmen or name of the Mayor, total employees, expenditures, and revenue.
2. Statistics of the "firm."
 - a. Show the salary range, total wages, and percent of the whole of the personnel (excluding school) and breaking personnel down to civil service, selectmen appointments, department appointments, permanent, temporary, and show total personnel cost.
 - b. Plant and Administration:-Show the valuation of the plant, insurance on the plant, cost of operation, and cost of outlay. Show the expendable and permanent expenses of administration.
3. Remarks.
 - a. Have specific remarks on personnel.
 - b. Have specific remarks on plant and administration.
 - c. Have general remarks commenting on the financial situation of the town, outstanding town problems, and offer specific recommendations for the coming year.

TOWN CLERK

With very few exceptions, the town clerk's report included an itemized list of births, marriages, and deaths, a list of dog licenses, and sporting licenses, and in a large number of reports the minutes of the annual and special town meetings. This procedure was followed pretty well without exception right through to the towns of population of 25,000 or over. Of course, the exceptions became more numerous as the towns became larger. The city clerk's report of Melrose, Pittsfield, and Cambridge included vital statistics of total births, marriages, and deaths, and amount of fees collected for the various types of licenses.

Despite the outcries of many, thinking in terms of brevity, the town clerk's report best serves its purpose by:

1. Heading:-name of the office, of the officer, total employees, expenditures, and revenue.
2. Statistics.
 - a. Vital - making them colorful as possible.
 - b. Licenses - type, total, and fees received.
3. Remarks.
 - a. Comment on trends and make comparisons.

FIRE

As the paper progresses into the various administrative functions, the contributions of the very small towns become

negligible and the contributions generally increased with the size of the town. This is true of the fire department report. The fire reports, like the police reports to follow, were guilty of the earlier mentioned raw flesh and hash fallacies.¹ That is they would tend to make a list of items without comment or meaning or else include statistics along with the remarks in paragraph form.

The main subject reported in the fire reports were alarms (still and bell), losses and insurance paid, equipment used, condition of equipment, inspections and permits, station maintenance, expenditures, and general comment. Other items included but not used to such a great degree were appropriations, a list of equipment and apparatus, and prevention work done. These items just about sum up the work of the fire department. The problem faced here is not a lack of parts but what parts to use and how to put these parts together. Too often the reports reflected indifference on the part of the reporters. That is, this is a job that has to be done, no one will read it, as a result a few items that might hold interest and information were inserted but standing alone, they failed at the job that needed to be done.

1 Cf. ante p. 72.

The fire department is one of the municipal departments whose purpose keeps it dramatically in the public's eye. The annual report permits the fire officials to reach the town and present the problems of his department. The three parts of the fire department report presents a more difficult problem of selectivity because of the vast amount of material of public recognition there is available for a fire department report. However, the selection should always be guided by the inclusion of such financial and statistical figures as show the operational cost of the department and the department's accomplishments.

There are several cautions the editor of the fire department report should take. The wording of the report should be void of any technical terms which a newspaper-reading public could not understand. Although such matters as number and location of fire boxes, feet of hose laid, hydrants installed, gallons of water pumped, are of vital interest to the fire chief, they do not have general reader appeal and should be avoided.¹ With these cautions in mind, and the purpose of informing the public of services received guiding the reporter, the fire department report should include:

1. Heading:-name of office, and head officer, total

¹ Institute For Training in Municipal Administration, MUNICIPAL FIRE ADMINISTRATION, (Chicago: International City Managers' Association, 1942), p. 576.

employees, expenditures, and revenue.

2. Statistics of work accomplished.

a. Number and types of fires.

b. Fire loss.

1. Make use of graphs or charts and comparisons.

2. Make use of action photos.

3. Remarks.

a. Comment on fire prevention.

b. Comment on the adequacy of department personnel and equipment to meet municipal fire demands.

c. Comment on specific recommendations to improve service given the public.

POLICE

There are two items you are sure to find in most police reports, the number of arrests and the type of offense. These may be broken down into male and female, monthly totals, type of offenses classified, or simply expressed in paragraph form. The next most popular item was a list of miscellaneous activities. In a number of cases all of the above items or part of them constituted the entire police report. The chances were fifty-fifty that in reports having the above figures, in the raw, there would be a written paragraph or two, but the subject matter of the paragraph would be entirely separate and in addition to the raw figures. The chances were about

the same that besides listing number of arrests and offenses there would be added figures showing the disposition of the cases. In a continually decreasing number of reports, there were included number and types of traffic violations, number of injuries and deaths, juvenile delinquency, money and property stolen, and money and property stolen and recovered. A number of the reports did have well written remarks. By that is meant, simple facts were given concerning specific problems or recommendations. Many of these dealt with the traffic and parking problems of the municipalities. Other subjects discussed included the need and advantages of radio, the need of an ambulance, and the need of maintaining cruising cars.

From the above conglomeration of subjects it is possible to define four classifications into which they all fall. First protective work, crimes of various sorts; second traffic violations, accidents, parking, etc.; third juvenile delinquency; and fourth miscellaneous. Once recognized and accepted it is possible to use these as an outline and build upon them. That is exactly what was done in determining the following recommendations.

1. Heading:-name of office, and of head officer, total employees, expenditures, and revenue.
2. Statistics of work accomplished.

- a. Protective:-broken down into crimes against persons, public property, and public order and showing number of crimes committed in each class.
 - b. Traffic:-compare parking violations, accidents and fatalities with previous years.
 - c. Juvenile delinquency:-compare juveniles picked up and booked and those only picked up with previous years.
 1. Make use of graphs and charts.
 2. Make use of photos illustrating each class of work done.
3. Remarks.
- a. Give specific comment on each phase of work done.
 - b. Give general comment on the adequacy of police protection regarding personnel and equipment.
 - c. Give general comment on department discrepancies and offer specific recommendations for improvements.

HEALTH

One of the biggest problems faced in the board of health reports was the number of various departments that were included within the board of health as the size of the towns increased. In many of the medium and smaller towns such agencies as inspector of animals, milk, plumbing, and

slaughter were reported separately. In other towns the town physician or the district nurse maintained separate reports. In the larger towns the school nurse or dentist or physician maybe under the board of health or the school department. These problems reflect the particular administrative system adopted by the various towns. This problem was evaded by omitting such departmental classifications and adopting particular categories of public health work as delineated in Ridley and Simon.¹ To the degree possible, these categories were listed according to the life cycle.

The items recommended for the public health report, and it is felt these can be adopted regardless of administrative organization, is:

1. Heading:-name of office and head officer, total employees, expenditures, and revenue.
2. Statistics of work accomplished.
 - a. In chart or graph form show birth, death, and infant mortality rate for the present and previous years.
 - b. In chart or graph form show types and number of communicable diseases.

1 Ridley and Simon, op. cit., p. 9.

- c. Make use of photos showing the department at work.

3. Remarks.

- a. Have remarks include comment on maternity care, child hygiene, communicable disease control, public health nursing, and sanitation and regulation of food, milk, and water.

WELFARE

The welfare reports contained some of the finer reports written. Their relationship with federal and state authority gave the reports a uniformity lacking in the other reports. Not that uniformity is necessarily to be sought, but to illustrate the indirect effect of federal-state power. However, this uniformity held only for the contents of the written remarks. The type of statistics varied from a simple statement, to cases aided during the year, to a breakdown by month, to local, state, and federal contributions, to a list of all persons and concerns who received money from the Welfare for supplies and equipment. State laws forbid the publishing of the names of any persons receiving aid from the welfare department.¹

¹ See Acts of 1910, Chap. 412, Sec. 1 and 2.

There were a very few reports that reported welfare without the three main divisions of General Relief, Old Age Assistance, and Aid to Dependent Children. Soldier's Relief and other state and local veteran's aid were reported separately. The main subjects reported under each of the first three headings were the case load, changes during the year, and expenditures. The main subjects making up the comment of the written remarks included, increases or decreases over the past year, types of cases aided, trends, the effect of federal-state relationships and a comparison of local costs and federal-state costs. In the welfare reports, it was possible to formulate standards suggested by what was done rather than what should have been done.

These included the following recommendations.

1. Heading:-name of office and head officer, total employees, expenditures, and revenue.
2. Statistics of work accomplished.
 - a. Expenditures by purpose showing the source of funds and comparing with other years.
 - b. Case load by purpose showing the number of cases at beginning of the year, cases added, dropped, total cases aided, and number of cases at the end of the year; and compared with other years.
 - c. Have a graph or chart showing where the money

came from and how it was spent.

3. Remarks.

- a. General relief comment on department policy, trends, problems and recommendations.
- b. Old Age Assistance and Aid to Dependent Children comment on relationship and aid from state and federal governments, contributing causes to case load, problems, and recommendations.

HIGHWAY

By far the most difficult of the sample pages given was that of the highway department. The volume of material to be digested is enormous. Such items as street repair, cleaning, snow removal, new streets constructed, street signs and markings, sidewalks and curbing, drains and culverts, added to equipment condition, use and repair, storage, added to personnel and administrative expenses make it a peculiarly difficult report to condense in classifications and categories. To this difficulty is added the problem of expenditures where chapters 80, 81, and 90 of the state law come into the picture.

This difficulty was seen in the reports themselves. There was too much material and no classification. As a result either in an attempt to include many if not all of the items some of the reports were much too long and the information lost in the telling. Others, on the other hand, gave a

detailed account of one aspect and left out the others completely. The first method turns the reader away, and the second method tells him an incomplete story. A number of reports included only the expenditures omitting what the expenditures were for. Another method was to mention work done but omit the amount of material used. Most of the reports classified state highway aid under the various chapters separately and a large number mentioned in the remarks the savings that were made for the municipality when work was performed under one of the highway chapters. Very few reports included any figures or remarks of linear feet or miles and square feet or yards of work done, or amounts of material used. Similarly, very few took into account the tools and road machinery used.

It is possible to pick out general classifications so that all this loose information can be gathered together in order that the whole story may be told in as little space as possible. With this in mind the following recommendations are made.

1. Heading:-name of office and head officer, total employees, expenditures, and revenue.
2. Statistics of work accomplished.
 - a. Broken down to the following classifications;
 1. Show the number of miles, square yards, cost

per square yard, total cost and percent of cost paid by the state of the following items, (1) streets - repair, patching, new, cleaning, curbing, drainage, grading, oiling, sanding, fences, sidewalks, and show total labor costs, (2) snow removal - plowed, shoveled, sanded, salted, and show total labor costs.

2. Show the number of signs painted, bridges painted, and repaired, amount of material used such as paint, tar, and oil etc., and show total labor costs.

3. Under maintenance and operation of equipment and plant show the cost of upkeep and repair of garage(s), tool shed(s), trucks, autos, road machinery and show total labor costs.

4. Under office expenses show cost of supplies and equipment and cost of personnel.

3. Remarks.

- a. Comment on the condition of the streets.
- b. Comment on the condition of the equipment and plant.
- c. Comment on adequacy of department personnel to handle demands of the municipality.
- d. Comment on unusual problems and give specific

recommendations for improvement of the service rendered the public.

LIBRARY

The most interesting feature of the library reports was the fight being made by those towns whose librarians had to seek recognition by the town meeting for added appropriations for increased library space. The library has about the toughest fight among the main municipal services to obtain added appropriations. There were a few towns whose libraries were sufficiently endowed to assure them of a steady income.

For the most part the librarian's report placed much more emphasis on the written remarks than the statistics. It was possible to count the statistics presented and they totaled thirty-eight. These, in turn, were easily classifiable into circulation, books, the library itself, people using the library, and miscellaneous items. The subjects included in the written section of the report, which in some cases was combined with the statistics, were counted at twenty-two. It was possible to classify these under library maintenance, outside use of the library, activities carried on by the staff, and miscellaneous remarks.

The financial side of the report was given by the library trustees and this report usually included an accounting of trust funds. The library reports like the welfare

reports, were well written. A number of reports included contained from three to nine or more pages. Some included drawings and cartoons to help them tell their story. These reports showed the best example of original thought.

The items recommended for inclusion in the librarian's report are:

1. Heading:-name of office, and of head officer, total employees, expenditures, and revenue.
2. Statistics of work accomplished.
 - a. Show in 1945 and 1946 the totals and the increase or decrease of; (1) books - new purchases, gifts, discarded, and total books, (2) circulation - daily average and total, (3) people - number that use the library, number of registered borrowers, & percent of population using books.
 - b. Every attempt should be made to illustrate the above statistics by graphs and charts, and a photo of some activity would be helpful.
3. Remarks.
 - a. Comment on the following; the trend shown by the statistics given, services offered by the library, activities of the library, outside use made of the library, financial and interested support given the library, and specific recommendations.

PLANNING

Planning after many years of neglect is now beginning to be recognized as a subject having sound, practical possibilities. However, this recognition has not yet reached the stage of anywhere near adequate support of a planning department. A great deal of their work is carried on by the town or city engineer. In the towns with population under 5,000, only eight included a report of a planning board. One of these was concerned with the park department, two with post-war planning, and the others did not contribute much beyond remarks that the board had met. Among the larger towns, the chief subject of the planning board reports was zoning. Other subjects were traffic, parking, highways, maps, and two of the reports mentioned a master plan.¹ It was seen on the most part that these planning board reports were feeling their way. "The annual report of the planning agency, in addition to summaries of activities, should stress planning projects which have been accomplished during the year."² Following this authoritative suggestion and the further recommendations of Ridley and Simon,³ the following is suggested.

1 Dracut and Melrose.

2 Ladislas Segoe et al, LOCAL PLANNING ADMINISTRATION, (Chicago: International City Managers' Association, 1941), p. 619.

3 Ridley and Simon, op. cit., pp. 29-32.

1. Heading:-name of office and officers, expenditures, and revenue if any.
2. Statistics of work accomplished.
 - a. In photo or diagram illustrate work on previous board plans that have been accomplished, are being constructed or are planned for the coming year.
3. Remarks.
 - a. Comment briefly on (1) what planning is, (2) zoning, traffic, transportation, and public buildings, (3) long range plans, and (4) financial planning.

CHAPTER VIII

SUMMARY OF SERVICE RECOMMENDATIONS

In the service departments described, as well as in all service departments of municipal governments, there are three main topics in which each report naturally breaks down; (1) the name of the department, number of employees, expenditures, and revenues, (2) figures showing work accomplished and giving meaning to the figures by comparisons, and (3) comment on the efficiency of the the department shown by the figures quoted, its adequacy in meeting municipal needs, and recommendations to improve the department and thereby the service the citizens receive.

A summary of each of these three points as related to each service described in the last chapter is unnecessary. The first division, name of department etc., constitutes a heading for each service report. The third division, while allowing for more flexibility than the first division, is the comment of the head of the department. This comment should be brief, in simple terms, and include within its contents a remark on the statistics or graphic illustrations given earlier in the report, a remark on the adequacy of the service given the public, and recommendations to improve this service to the public.

The second division of the service reports, dwelling on figures showing work accomplished and comparing this work with other years, is the division that allows for a wide range of flexibility. This is the division which allows the reporter a wide use of his imaginative powers. At its worse, the reporting of a year's work can be the most completely dull reading it is possible to get hold of. On the other hand by the use of pictures, cartoons, graphs, and charts, this phase of reporting can be made readable and interesting. It requires no thought to decide which of the two methods has the better opportunity of disseminating its knowledge to the public. The service report writer should continuously strive to reach the latter goal and avoid the former.

Toward this end, brief summaries with comments will be made in this chapter of the recommendations given in the previous chapter concerning the writing of the second division or work accomplished of the service reports.

The Selectmen's Report should include within its work accomplished:

- a. Statistics on personnel showing numbers of different types (civil service, appointees, temporary, permanent, and total of all), total wages of each group, and total personnel cost.

- b. Statistics on the municipal plant (public build-

ings) showing valuation, insurance, and cost of operation. These facts are easily adaptable to graph or table form.

The Town Clerk should list under work accomplished its vital statistics and licenses. Totals only should be shown. Here is a fine opportunity to include under vital statistics unusual factors which the public in a casual reading would not see.

The Fire Department offers splendid opportunities for dramatization. Liberal use of graphs and charts should be made in reporting number and types of fires, and the fire loss. Here, as in the other reports, interest, understanding and value are added to the report with the use of comparisons with other years.

The Police Department also lends itself to dramatic reporting. Once again making use of pictures, graphs, and charts, the work accomplished should be depicted under three main headings, protective work, traffic, and juvenile delinquency.

The Health Department working as it does in the background should take the annual report as an opportunity of awakening the public to the work they have been doing. This report should include births, deaths, infant mortality, communicable diseases, nursing, sanitation, and food, milk, and water regulation.

The Welfare Department can best serve the public by informing them of the source of various funds and the amount spent on the various purposes such as general relief, aid to dependent children, old age assistance, and entire amount of all three. In a similar fashion, case load and changes of each of the three purposes should be given. Another aid is illustration of total sources of all money and total purposes on which this money was spent. This is very easily done by the use of two pie charts.

The Highway Department always a pet grievance of all motorists can best inform the public by daring to go into greater detail that the magnitude of the job done is seen and understood. These details given in condensed form lend themselves to four classifications: (1) street construction, paving, repairing, drainage, curbing, sidewalks, cleaning, and snow removal; (2) signs, markers, and bridges painted, and tons of materials used; (3) cost of maintenance and operation of plant and equipment; (4) administrative expenses and personnel cost.

The Library, a good sign of the intellectual interest and demands of the municipality, often has the greatest struggle for recognition. Its report of work accomplished should be broken down to (1) statistics on books (lost, purchased, total number), (2) circulation, and (3) people (bor-

rowers, and number using the library for any purpose).

The Planning Board, old in origin but relatively new in public recognition, needs because of this to produce a report which at one and the same time attracts the reader's attention and informs him of the Planning Board's use to him. Using the visual aid method of photo, cartoon, or diagram, the Planning Board should illustrate work accomplished, work in progress, and proposed plans. The wise reporter will relate this work in the light of savings and progress.

It is advised that the allotted space of these departments be 20-26 pages. However, since these reports exclude the reports of the School Department, public enterprises, and the smaller departments, the total pages will necessarily be larger than twenty-six. As a guide on spacing these other departments, it is suggested no report take more than two pages, and the smaller departments either be omitted or limited to one-half a page.

CHAPTER IX

SAMPLE REPORTS

The sample reports that follow to be of the greatest value should be studied in the light of previous criticisms and suggestions. First of all the order should be noted. Here it will be seen that the three categories or sections, introductory, financial, and service, appear respectively and each is preceded by a title page. The introductory and service section are incomplete but the financial section is completely given.

The illustrations in the introductory section were specifically selected because of their absence either completely or partially in the reports studied. The footnotes following the samples designate the sources from which the material was obtained. In many instances material of various sources may have been adapted to an original layout, or the layout of another source. The Highlights is an example of the former and the Calendar is an example of the latter.

In the financial section, since material was not available for continuity of figures in the proposed layout, which is original, the chief value these sample reports serve is to illustrate previously proposed steps. The Assessors' Report, for example, has figures from three sources. By

the use of some imaginative figures the Tax Collector's Report with the exception of the "Tax Delinquency Chart" was geared to the Assessors' Report. The Town Accountant's Report was composed of innumerable sources. However, the chart on "Comparisons of Functional Expenditures and Revenues" is built on the preceding figures. While the innumerable sources used to construct the Town Accountant's Report deprive it of continuity, it does focus attention on the importance of each of the three divisions of expenditures, debt, and appropriations. The reader can easily see the advantage of maintaining a close continuity and high correlation between the three named divisions. The Treasurer's Report emphasizes the need of condensation and brevity. This, also, holds true of the reports of the town or city and state auditor's statements.

The Service reports given represent nine selected departmental reports. To give samples of all departments would have been too great a task. It is felt that these samples were sufficient to illustrate previously proposed recommendations. At the same time, the three part form used by all is sufficient guide in the construction of other department reports. The reader's attention should be focused on the use of functional titles on the title page. Attention should be focused also on the three distinct parts of each

separate report, the heading, statistical presentation of the year's work, and pertinent comment.

With the sample reports for a base, and due allowance being made for the space required by omitted reports, the minimum and maximum amount of pages of each of these sections is totaled, the grand total equals $47\frac{1}{2}$ -61 pages. This breaks down to 5-7 pages for the introductory sections; 16-18 pages for the financial section; 20-26 pages for the service section; and $6\frac{1}{2}$ -10 pages for the reports of the smaller departments. Translated into good round numbers the total pages the Annual Report should have is 50-65 pages.

INTRODUCTORY REPORTS OR ITEMS

* * * * *

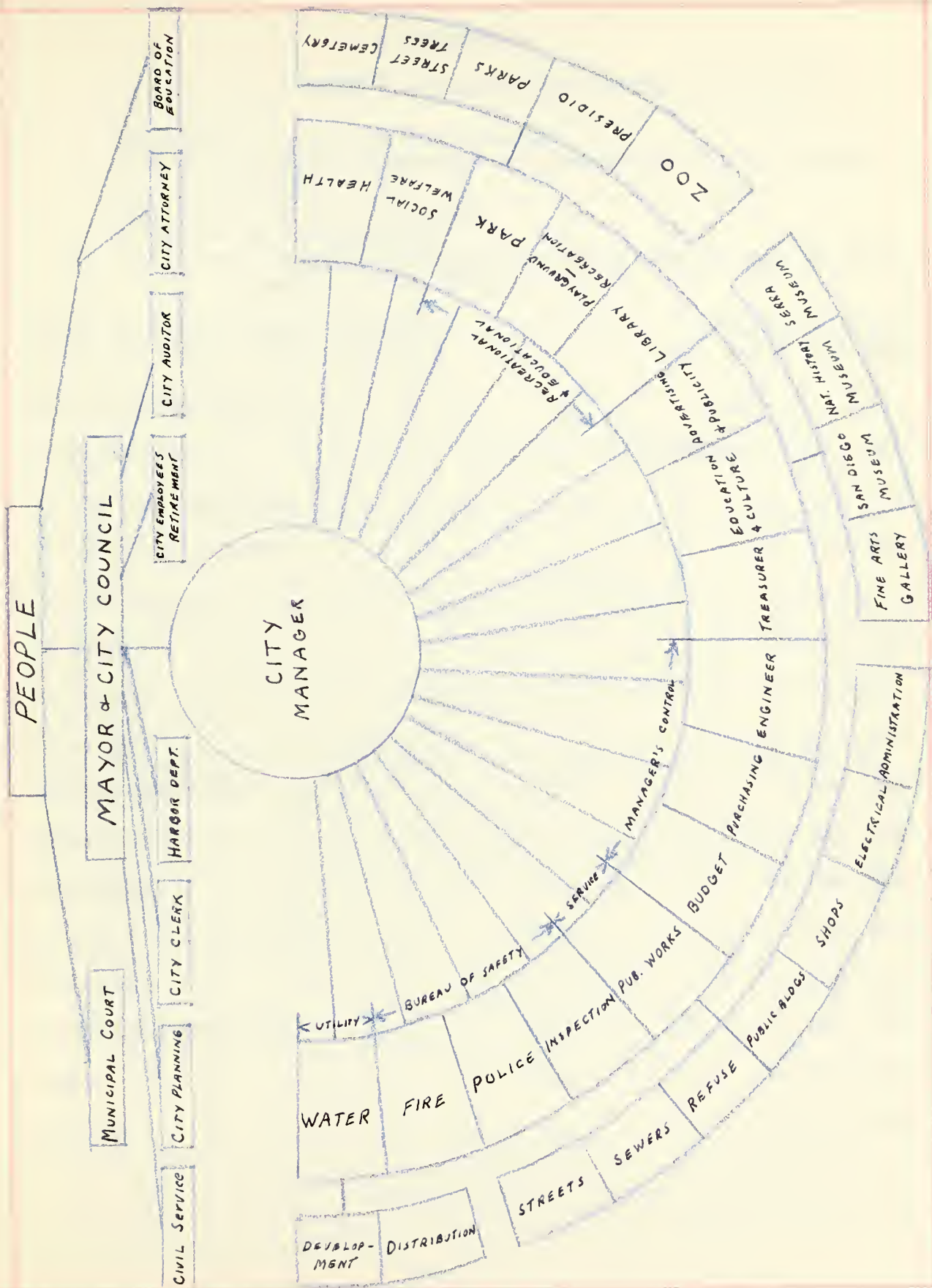
COVER

CALENDAR AND HIGHLIGHTS

TABLE OF CONTENTS AND INDEX

LIST OF OFFICERS

ORGANIZATIONAL CHART



CALENDAR

Office Hours 9-12 and 1-5 for All Offices Except:²

Highway -- 8-12 and 12:30-4:30.

Board of Health -- Monday and Wednesday 8:30-2:30 and
Friday 2-4.

Police -- 24 hour service.

Fire -- 24 hour service.

Veterans Information Office -- appointments may be made
outside of office hours.

Date of Annual Town Election	March 3, 1947 ³
Date of Annual Town Meeting	March 11, 1947

FOR INFORMATION ON

CALL

Assessments	Telephone B. Bay 373 ⁴
Bills And Accounts	" B. Bay 323
Birth Certificates	" B. Bay 323
Dog Licenses	" B. Bay 323
Health	" B. Bay 355
Library	" B. Bay --
Licenses	" B. Bay 323
Milk Inspection	" B. Bay 355
Schools	" B. Bay 108
Streets	" B. Bay 509
Weights and Measures	" B. Bay 48-3
Welfare	" B. Bay 525
Veteran's Services	" B. Bay 88
FIRE	" B. Bay 300
POLICE	" B. Bay 500

HIGHLIGHTS

YOUR TOWN AND MINE

Founded
Incorporated
Population
Tax Rate

Events of 1946⁵

1. The forest fires burnt 157 acres of scrub and pine.
2. In spite of extra-heavy snowfall all roads kept open to traffic.
3. Building of the new town hall is progressing rapidly.
4. Increasing wages and costs are pushing town finances to unprecedented levels.
5. The steadily diminishing debt is in danger of increasing again.

Of Interest At Town Meetings⁶

1. The total expenditures of the town, the year of 1946 was \$1,316,234.51.
2. This is an increase of \$28,368.00 over the previous year's expenditures.
3. It was necessary to increase town indebtedness \$25,000.00 for modernized highway equipment.
4. The proposed budget for the coming fiscal year reflects the inflationary spiral with requests totalling last year's expenditures by \$14,850.00. However, no further indebtedness is anticipated.
5. At the Special Elections held May 20, 1946 to fill the office of Selectman made vacant by the death of esteemed Les B. Fare, and to vote on the question of the acceptance of representative town meeting, Oleo Margarine won over Hy Butter by 1441 to 1340. The town voted down the acceptance of a representative town meeting by a vote of 951 for, to 1711 against.
6. \$16,000.00 additional appropriations were voted at the Special Town Meeting; \$9,475.00 of this to be added to the tax levy and the remaining \$6,325.00 to be taken from earnings of the Water Department and the unexpended balance of the Board of Health.

THE TOWN'S FINANCES

* * *

ASSESSORS

.

TAX COLLECTOR

.

TREASURER

.

TOWN ACCOUNTANT

.

TOWN AUDITOR

.

STATE AUDITOR

.

ASSESSORS
John Q. Public Joseph Citizen
Thomas Doe

Permanent Employees
Temporary Employees

Expenditures⁷

TAX RATE \$31.60 per \$1,000.00⁸

Determination of Tax Rate

1. Total taxable valuation, real and personal, (determined by assessors)	\$39,423,550.00
2. Total polls 9289 x \$2.00	18,578.00
3. Appropriations (voted at town meeting or city council)	1,560,615.98
4. Available funds (voted at town meeting or city council)	182,790.95
5. Expenses (county and state obligations, parks, water, sewer, hospitals, etc.)	194,937.11
6. Gross amount to be raised. Sum of items 3, 4, and 5.	1,938,344.04
7. Estimated receipts and available funds (revenue from state taxes, licenses, fines, departmental revenue, interest, etc.).	673,981.86
8. Amount to be raised by taxation (subtract item 7 from item 6).	1,264,362.18
9. Tax Levy (amount to be raised by real and personal taxes; subtract item 2, poll taxes from item 8).	1,245,784.18
10. Tax Rate (item 1 divided by item 9 and allowing for underestimates and fractional divisions).	31.60

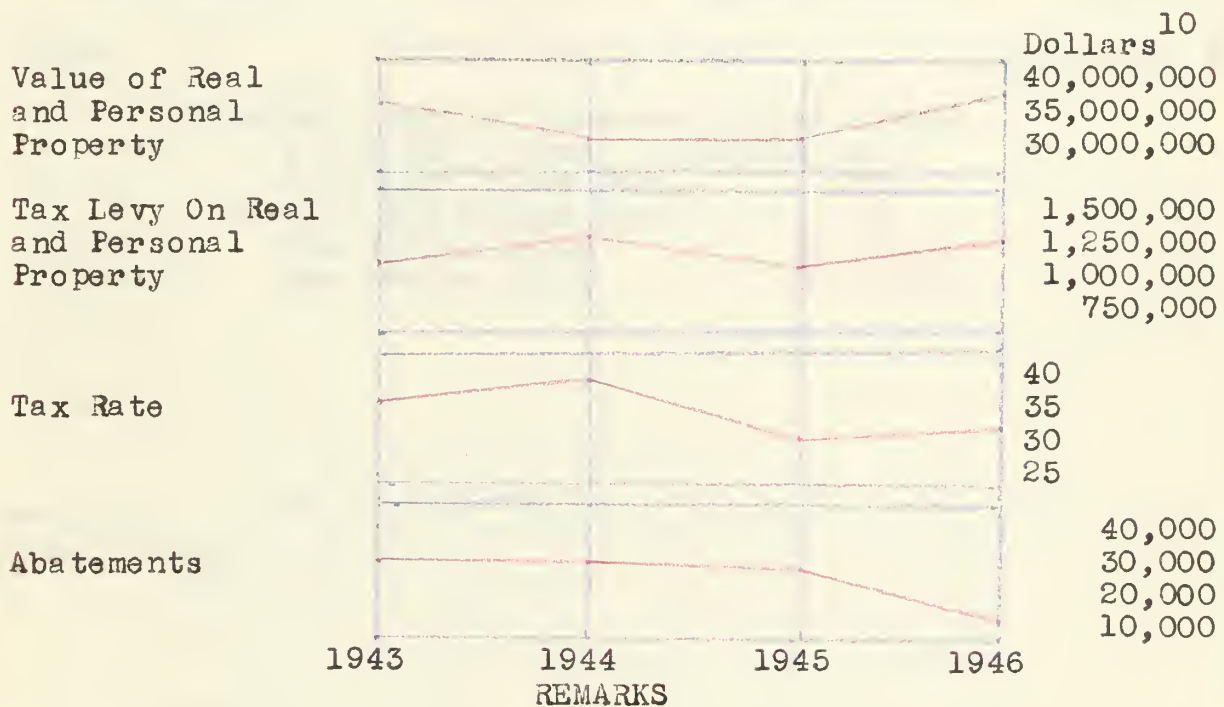
Taxes Broken Down

11. 9289 polls @ \$2.00	18,578.00
12. Personal Property \$2,813,000.00 @ \$31.60	88,890.80
13. Real Property \$36,610,550.00 @ \$31.60	1,156,893.38
14. Additional Assessments (sewers, sidewalks, streets, and polls)	48,588.43
15. TOTAL COMMITTED TO THE TAX COLLECTOR	\$1,312,880.61

ASSESSORS

Valuation of Exempted Property⁹

	Personal	Real Estate
City Property Publicly Used	\$394,900.00	\$4,386,700.00
City Property Not So Used		138,975.00
Benevolent Institution	265,750.00	336,400.00
Cemeteries	500.00	22,400.00
Charitable Institutions	5,500.00	39,700.00
Houses of Religious Worship	40,000.00	910,800.00
Literary Institutions	12,500.00	121,600.00
Organizations of War Veterans	3,000.00	18,900.00
Parsonages		39,900.00
Commonwealth of Massachusetts		17,000.00
TOTAL	\$722,150.00	\$6,032,375.00



1. Comment on assessed valuations using comparisons with other years and towns.

2. Give similar comment on the tax levy, tax rate, and abatements.

3. Comment on problems pertinent to the town and offer specific recommendations.

TAX COLLECTOR
Owen Payme

Permanent Employees
Temporary Employees

Expenditures

To Be Collected

Assessors Com-	
mitments.	\$1,312,880.61
Departmental	123,871.89
Water	122,698.47
Back Taxes	57,123.19
Back Water	7,318.50
Interest and	
Charges	3,241.38
Unapportioned	
Assessments	4,317.69
Miscellaneous	3,905.14

TOTAL \$1,635,356.87

Collected

Assessors Com-	11
mitments	\$1,250,615.51
Departmental	122,379.50
Water	120,575.66
Back Taxes	55,478.25
Back Water	6,565.05
Interest and	
Charges	3,082.60
Assessments	
paid in adv.	2,412.48
Miscellaneous	3,765.44

TOTAL \$1,564,874.49

Turned Over To Treasurer \$1,564,874.49

% Of Year's Taxes Collected 96%

% Of Back Taxes Owed 06%

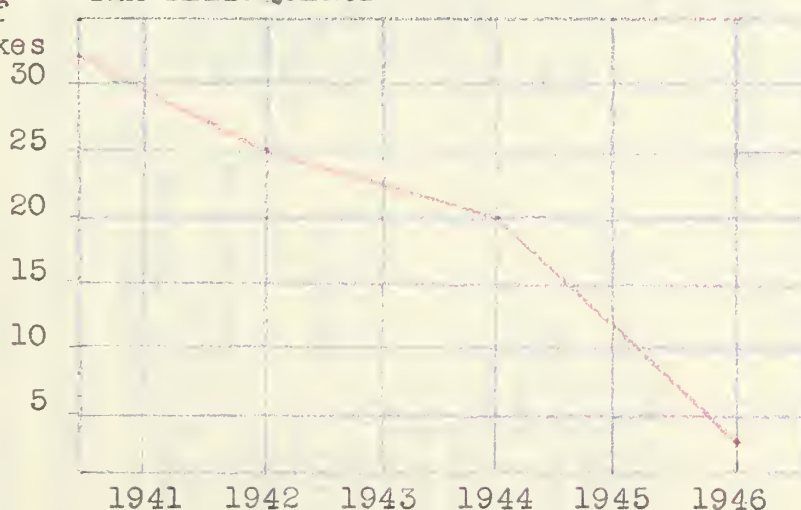
% Of All Monies Owed 04%

Tax Titles Held. \$4,872.00

Tax Titles Sold. \$2,375.00

Percent of
Annual Taxes

TAX DELINQUENCY



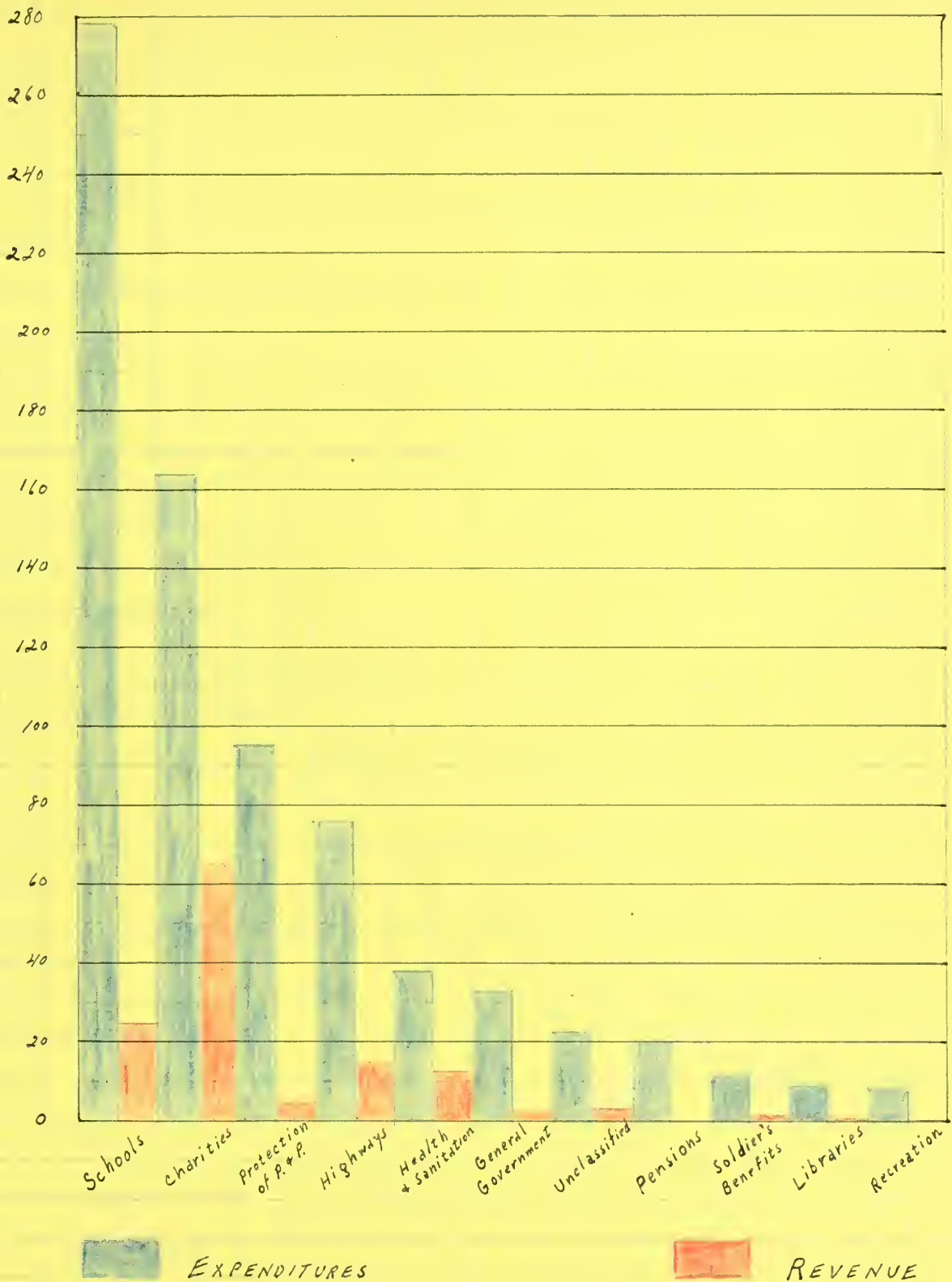
TOWN ACCOUNTANT		Otto Payit		Expenditures		
Permanent Employees	Temporary Employees	Governmental Function	Maintenance	Outlay	Total	Revenue
			\$	\$	\$	12
		General Government	\$ 32,473.66	\$ 447.00	\$ 32,920.66	\$ 1,357.83
		Protection of Persons and Property	95,806.48	1,236.91	107,043.39	2,196.81
		Health and Sanitation	38,434.22	7,207.27	45,641.49	13,089.10
		Highways	77,511.43	3,032.27	80,543.70	15,344.70
		Charities	162,996.61	-	162,996.61	66,685.97
		Soldier's Benefits	11,670.59	-	11,670.59	1,634.00
		Schools	279,382.34	2,851.14	282,233.48	24,242.74
		Libraries	9,424.13	-	9,424.13	712.59
		Recreation	8,772.46	-	8,772.46	73.65
		Pensions	19,507.90	-	19,507.90	-
		Unclassified	21,600.46	-	21,600.46	3,155.43
		Public Service				
		Enterprises	370,117.22	7,549.59	377,666.81	496,706.03
		Cemeteries	13,184.88	382.00	13,566.88	6,347.48
		Administration of Trust Funds	549.95	-	549.95	-
TOTAL			\$1,141,432.33	\$22,706.18	\$1,164,138.51	\$631,546.33

TOWN ACCOUNTANT

Total Departmental Expenditures	\$1,164,138.51	Total Departmental Revenue	\$631,546.33
OTHER EXPENDITURES			
Interest on Loans	\$ 8,696.92	OTHER REVENUE	
Principal on Loans	84,897.96	Revenue	
Temporary Loans	228,500.00	General	\$765,259.05
Transfers	6,331.63	Special Assess-	
Refunds	3,563.26	ments and	
Agency, Trust and		Privileges	22,866.28
Investment		Interest	6,828.43
		Offsets to Outlay	4,225.62
		Non-Revenue	
Total	<u>477,794.06</u>	Municipal Indebt-	
		edness	1,500.00
GRAND TOTAL	\$1,641,932.57	Transfers	6,331.63
		Refunds	3,563.36
		Agency, Trust	
		& Inv.	<u>152,075.06</u>
		Total	<u>962,649.33</u>
		GRAND TOTAL	\$1,594,195.66

Thousands
of dollars

111



Comparison of functional expenditures and revenue expressed in thousands of dollars for the town of Reading, Massachusetts for the year 1943.

TOWN ACCOUNTANT
THIS IS HOW YOUR TAX DOLLAR IS APPORTIONED¹³

Community Market . . . . .	.0011
Public Welfare . . . . .	.0016
Comfort Station . . . . .	.0019
Protection to Animals . . . . .	.0019
Public Health . . . . .	.0024
Contingencies . . . . .	.0038
Civilian Defense . . . . .	.0038
Protective Inspection Departments . . . . .	.0049
Signal System . . . . .	.0065
Sewer Disposal Plant . . . . .	.0070
Sewer Maintenance . . . . .	.0073
Garbage Collection and Disposal . . . . .	.0127
Parks and Recreation . . . . .	.0127
Ashes and Rubbish Collection and Disposal . . . . .	.0143
Miscellaneous . . . . .	.0200
Street Lighting . . . . .	.0290
Public Works and Service . . . . .	.0357
Library . . . . .	.0392
General City Hospital . . . . .	.0395
Police Protection . . . . .	.0471
Fire Protection . . . . .	.0506
General Government . . . . .	.0571
Debt Retirement . . . . .	.1399
Education . . . . .	.4600
TOTAL	1.0000

TOWN ACCOUNTANT

TOWN DEBT

DEBT LIMITS -- Under the statutes of Massachusetts each town and city, except Boston, has a debt limit. In general terms this debt for towns is not to exceed 5% of the average valuation of the taxable property of the previous three years after deducting abatements and debts already incurred. In the case of cities, this limit is not to exceed $2\frac{1}{2}\%$. 14

Debt Limit or Borrowing Capacity \$684,295.60

GENERAL INDEBTEDNESS -- A city's or town's general indebtedness includes all obligations which have been incurred for city-wide or town benefit, and for the repayment of which the full faith and credit of the municipality is pledged. 15

Total Debt of the Town \$ 39,000.00

DEBT INSIDE LIMIT -- This is a debt for which a sum equal to twenty-five cents, in the case of Boston ten cents, for each one thousand dollars of assessed valuation has been appropriated from available revenue funds or voted to be raised by taxation. 16

Debt Inside Limit \$ 35,000.00

DEBT OUTSIDE LIMIT -- This is a debt which may be incurred for selected purposes which include public service enterprises, emergency appropriations, distribution of food, armed services memorials, and construction of county tuberculosis hospitals. Each of these purposes is listed separately under state law with proscribed limitations. 17

Debt Outside Limit \$ 4,000.00

ANTICIPATORY BORROWING -- This is the borrowing of money from a bank in order to defray municipal expenses until the taxes or revenues come in. 18

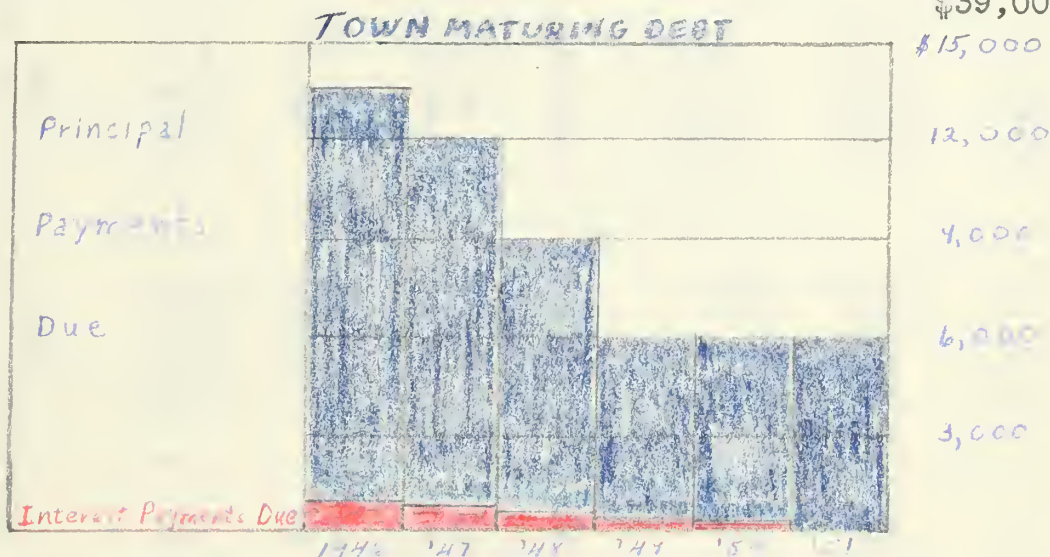
Loans Made in Anticipation of Revenue \$380,000.00

TOWN ACCOUNTANT

FUNDED OR BONDED INDEBTEDNESS is that part of a city's or town's total indebtedness which has been taken care of by the issue of bonds. 19

Classified Funded Debt²⁰

For What Purpose Incurred	rate %	Dated	Due	Amount
Playground	4	12/1/17	12/1/47	\$ 1,000.00
Shirley Street School	2	4/15/36	4/15/47	6,000.00
Shirley Street School	2	4/15/36	4/15/48	6,000.00
Shirley Street School	2	4/15/36	4/15/49	6,000.00
Shirley Street School	2	4/15/36	4/15/50	6,000.00
Shirley Street School	2	4/15/36	4/15/51	6,000.00
Real Estate Loan	1	8/1/42	8/1/47	5,000.00
Real Estate Loan	1	8/1/42	8/1/48	3,000.00
				<u>\$39,000.00</u>



RECAPITULATION:

Total School Loans	\$30,000.00
Total Real Estate Loans	8,000.00
Total Playground Loans	1,000.00
Total Funded Indebtedness	<u>\$39,000.00</u>

REQUIRED IN NEXT YEAR'S BUDGET

PRINCIPAL:

Real Estate Loans	\$ 5,000.00
School Loans	6,000.00
Playground Loans	1,000.00

INTEREST:

Real Estate Loans	\$ 500.00
School Loans	100.00
Playground Loans	50.00

TOWN ACCOUNTANT

COMPARISON OF EXPENDITURES AND PROPOSED APPROPRIATIONS
Function and Purpose 1944 1945 1946 recommended for 1947 Inc. or Dec. 21

GENERAL GOVERNMENT

Selectmen
Salaries
Expenses

\$1,500.00	\$ 1,500.00	\$ 2,064.00	\$ 2,190.00	\$ +126.00
250.00	250.00	388.85	280.00	-108.85

Treasurer
Salaries
Expenses

350.00	350.00	400.00	400.00	None
100.00	120.00	118.70	164.00	+45.30

Town Clerk
Salaries
Expenses

250.00	250.00	300.00	250.00	-50.00
25.00	30.00	36.94	35.00	-1.94

TOTALS FOR GENERAL
GOVERNMENT

2,475.00	2,500.00	3,308.49	3,319.00	+10.51
----------	----------	----------	----------	--------

PROTECTION OF PERSONS
AND PROPERTYPolice
Salaries
Expenses

3,500.00	3,500.00	3,752.55	4,669.00	+916.45
1,000.00	1,200.00	1,257.77	1,390.00	+132.23

Fire
Salaries
Expenses

1,200.00	1,400.00	1,503.69	1,700.00	+196.31
1,300.00	1,500.00	1,674.67	1,732.00	+57.33

TOTAL FOR PROTECTION
OF PERSONS AND
PROPERTY

7,000.00	7,600.00	8,188.68	9,491.00	+1,302.32
----------	----------	----------	----------	-----------

GRAND TOTAL

\$9,475.00	\$10,100.00	\$11,497.17	\$12,810.00	+ \$1,312.83
------------	-------------	-------------	-------------	--------------

TREASURER
I. Keep Monee

Permanent Employees
Temporary Employees

Expenditures

RECEIPTS - Revenue

General

Taxes.	\$ 699,637.09
Licenses and Permits.	717.50
Grants and Gifts.	63,179.96
Fines and Forfeits.	1,724.50
All others.	-

Commercial

Special Assess.	5,574.81
Privileges.	17,291.47
Departmental.	128,492.82
Public Service Enterprise.	496,706.03
Cemeteries.	6,347.48
Interest.	6,828.43

TOTAL \$1,426,500.09

PAYMENTS

Maintenance

Departmental.	\$757,580.28
Public Service Enter.	370,117.22
Cemeteries.	13,148.88
Adm. of Trust Funds.	549.95

Outlays

Departmental.	14,774.59
Public Service Enter.	7,549.59
Cemeteries.	382.00
Interest.	8,696.92
Municipal Debt.	313,397.96
Transfers.	6,331.63
Refunds.	3,563.26
Agency, Trust and Invest.	145,804.29

RECEIPTS - Non-Revenue

Offsets to Outlay.	\$ 4,225.62
Municipal Indebt.	1,500.00
Transfers.	6,331.63
Refunds.	3,563.26
Agency, Trust and Investment.	152,075.06
TOTAL	<u>\$167,695.57</u>

Total Receipts	\$1,594,195.66
Balance on hand including funds.	308,149.98
GRAND TOTAL	\$1,902,345.64

Total Payments	\$1,641,932.57
Balance on hand including funds.	260,413.07
GRAND TOTAL	\$1,902,345.64

Loans In Anticipation Of Revenue

Amount	Date of loan	Int.	Date Paid	Int. Pd.
\$228,500.00	March 21, 1946	00.396%	November 28, 1946	\$904.86

Trust Funds

Total Amount in Funds Jan. 1, 1946		\$52,300.72	23
Funds Bequeathed During Year	\$5,000.00		
Interest	\$1,064.00		
Total Funds		\$58,346.72	
Money Expended	\$7,213.63		
Total Amount In Funds Dec. 31, 1946		\$51,133.09	

TOWN AND STATE AUDITOR'S STATEMENTS

TOWN 24

I have examined the accounts of the officer entrusted with the receipts, custody and expenditure of money and find that the reports are correct.

I have visited the First National Bank of Boston and verified all the securities of the Town that are kept in the Safe Vault.

James W. Lennon,
Auditor.

STATE 25

Sir:

As directed by you, I have made an audit of the books and accounts of the tax collector of the town of Winthrop for the period from June 17, 1945, the date of the previous examination, to June 30, 1946, the date of his resignation from office, and report thereon as follows:

All taxes and assessments outstanding at the time of the previous audit and all subsequent commitments were audited, verified, and compared with the assessors' warrants issued for their collection. The collections, as posted to the commitments, were compared with the entries in the respective cash books. The cash books were footed and the recorded payments to the treasurer were proved by comparison with the entries in the treasurer's cash book and with the town accountant's ledger and classification of receipts.

The recorded abatements were checked with the assessor's records of abatements granted, the refunds were verified, and the taxes and assessments transferred to the tax title account were checked with the treasurer's certifications and with the accountant's records.

The outstanding taxes and assessments were listed, reconciled with the town accountant's ledger, and further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

Aggregates of the outstanding tax and assessment accounts as of June 30, 1946, were prepared and given to the assessors for recommitment by their warrants to the temporary tax collector.

For the cooperation extended by all the town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted

Herman B. Dine,
Assistant Director of Accounts.

SERVICE RECEIVED PRESENTED BY FUNCTION PERFORMED

* * * * *

GENERAL GOVERNMENT

. . . .

PROTECTION OF PERSONS AND PROPERTY

. . . .

WATER

. . . .

HEALTH AND SANITATION

. . . .

CHARITIES AND VETERAN'S BENEFITS

. . . .

HIGHWAYS

. . . .

SCHOOLS

. . . .

LIBRARY

. . . .

RECREATION

. . . .

PLANNING

. . . .

UNCLASSIFIED

BOARD OF SELECTMEN
 Michael O'Toole Sidney Finkelstein
 Archibald MacTavish

Permanent Employees
 Temporary Employees

Expenditures
 Revenue

PERSONNEL (excluding school)			
Employees	Salary Range	Total	% of Whole
Civil Service			
Selectmen			
Appointments			
Department			
Appointments			
Permanent			
Temporary			
(rate per hr.)			

TOTAL PERSONNEL COST

REMARKS

1. Have comment answer these questions:
 - a. Have salaries gone up, down, same.
 - b. Rate of pay as compared other towns.
 - c. Personnel cost to town.

PLANT AND ADMINISTRATION

Plant

Valuation of:-
 Insurance on:-
 Cost of operation:-
 Cost of outlay:-

Administration

Expendables expenses:-
 Permanent expenses:-

REMARKS

1. Have comment answer these questions:
 - a. Rate of depreciation of plant, need of repairs and state any justification for new replacements.
 - b. Compare cost of administration with recent years and other towns of the same size.

GENERAL REMARKS

26

1. Comment on the financial situation of the town.
2. Comment on outstanding town meeting problems.
3. Offer specific recommendations for the coming year.

TOWN CLERK
Miss Sadie Writter

Permanent Employees
Temporary Employees

Expenditures
Revenue

BIRTHS, MARRIAGES, AND DEATHS²⁷
RECORDED DURING THE YEAR 1946

Births

Births Recorded: Females 146, Males 105, Total 251.

The Parentage of the Children was as Follows:

Born in United States	411
Born in Foreign Countries	26
Born in Hingham, either party	65
Births each quarter of the year:	
1st. quarter	43
2nd. quarter	63
3rd. quarter	54
4th. quarter	59
Births of previous years	32

Marriages

Marriages Recorded: 134.

Residents of Hingham, either party	151
First marriage, either party	234
Second marriage, either party	31
Third marriage, either party	3
Number of marriages each quarter of the year:	
1st. quarter	22
2nd. quarter	42
3rd. quarter	34
4th. quarter	33
Marriages of previous years	3

The oldest bridegroom was 61

The youngest bridegroom was 18

The oldest bride was 53

The youngest bride was 18

Deaths

Deaths Recorded: Females 57, Males 56, Total 113
Of the decedents:

Born in United States	62
Born in Foreign Countries	27
Born in Hingham	24
Residents of Hingham but died elsewhere	55

TOWN CLERK

Deaths each quarter of the year:

1st. quarter	32
2nd. quarter	20
3rd. quarter	30
4th. quarter	31

Of these deaths the number:

Married	46
Widows	23
Widowers	19
Single	17
Children	8

The oldest decedent was 92 years,
7 months, and 1 day.

LICENSES

Dog Licenses Issued	1010	\$201.20
Sporting Licenses Issued . .	570	\$134.00

FIRE DEPARTMENT
Fire Chief Hal Byrnes

Permanent Employees
Temporary Employees

Expenditures
Revenue

TYPES OF FIRE

IN ACTION 19

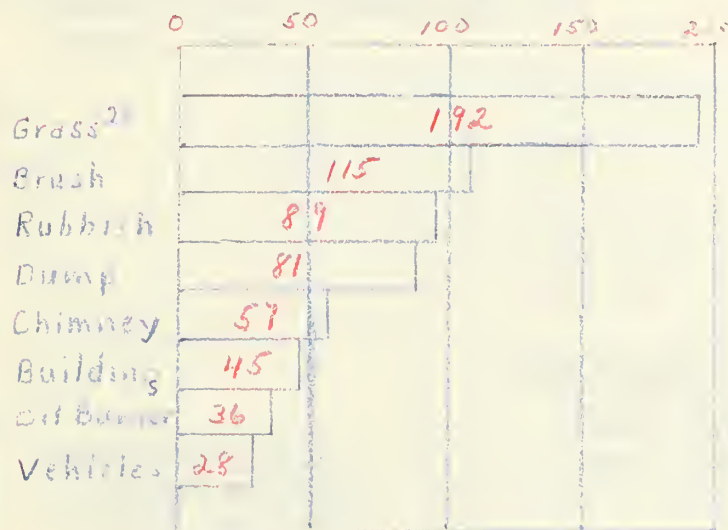


PHOTO SHOWING THE
DEPARTMENT IN ACTION



REMARKS

1. What has been done about fire prevention.
2. How adequate is the equipment and personnel for efficient fire protection of the town.
3. What specific recommendations is suggested for improving prevailing inadequacies.

POLICE DEPARTMENT
Police Chief Michael O'Hara

Permanent Employees
Temporary Employees

Expenditures
Revenue

PROTECTIVE

Crimes Against Persons

Assault, Rape, Manslaughter,
Murder, etc.

M-4

F-1

T-5

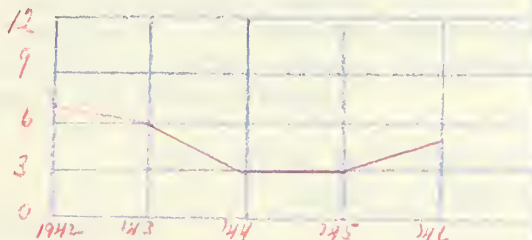
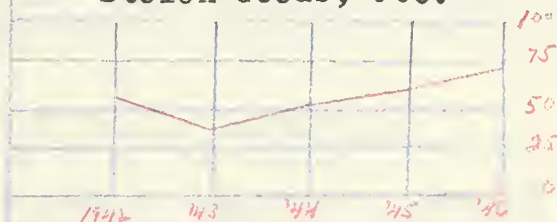


PHOTO DEPICTING
CRIMES VS. PERSONS

PHOTO DEPICTING
CRIMES AGAINST
PUBLIC PROPERTY

Crimes Against Public Property

Breaking and Entering, Larceny,
Fraud, Trespassing, Receiving
Stolen Goods, etc.



M-71

F- 1

T-72

Crimes Against Public Order

City or Town Ordinances, Drunkenness,
Traffic Violations, Neglect, Deser-
tion, Driving so as to Endanger, etc.

M-342

F- 55

T-397



PHOTO
CRIMES AGAINST
PUBLIC ORDER

Property Reported Stolen
Property Reported Stolen, Recovered

1. Comment on the above record; is it good, bad or indifferent; how does it compare to other towns of a similar size; what can be done to improve the protective phase of police work.

POLICE DEPARTMENT

TRAFFIC

	1943	1944	1945	1946
Parking Violations				
Accidents				
Fatalities				

1. Comment on the worst month for traffic violations, the worst locations; recommend improvement. Give the main causes of the accidents, worst locations, recommend improvement. Comment on fatalities.

JUVENILE DELINQUENCY

	1943	1944	1945	1946
Juveniles Picked Up				
Juveniles Booked				

1. Comment on the most frequent causes of juvenile delinquency, any particular spots or defects especially contributing to delinquency, what is being and what further should be done.

ADEQUACY OF POLICE PROTECTION

1. Comment on the size of personnel compared with the job to be done; on the condition of the equipment, age, and use received.

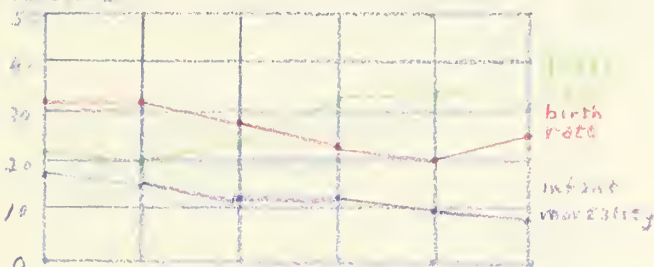
2. Comment on existing departmental discrepancies that prevent an efficient job, and give specific recommendations for improvement.

BOARD OF HEALTH
Chairman Earl E. Tobed

Permanent Employees
Temporary Employees

Expenditures
Revenue

Per Thousand



1. Comments on the chart comparing results with other cities or towns of similar size and noting any unusual trends.

PHOTO OF CHILD CLINIC WORK

PHOTO OF FIELD INSPECTION

Did You Know The Activities Of The Board Of Health Include:

Maternity Care³⁰

1. Say a word about obstetrical care at birth, pre-maternity and maternity activities.

Child Hygiene

1. Say a word about infant, preschool, and school.

Communicable Disease Control

1. Say a word about epidemiology (a fancy word for diseases capable of spreading and becoming epidemics), tuberculosis, venereal disease. Control of sources of infection, preventive measures. Cases and deaths.

Public Health Nursing

1. Say a word about the scope of program and type and extent of service provided.

Sanitation and Regulation of Food, Milk, and Water

1. Inspection, compliance, and cases and deaths from diseases which are preventable by sanitation and food regulation.

PUBLIC WELFARE
Miss Bee Mercifull

Permanent Employees
Temporary Employees

Expenditures
Revenue

PIE CHART SHOWING³¹
WHERE THE MONEY
CAME FROM

PIE CHART SHOWING
HOW THE MONEY
WAS SPENT

EXPENDITURES BY PURPOSE

Source of Funds	General Relief	A.D.C.	O.A.A.	TOTAL
	'45 '46	'45 '46	'45 '46	'45 '46
Appropriations.				
State.				
Federal.				
TOTAL				

ACTIVITY STATISTICS

Case Load	General Relief	A.D.C.	O.A.A.	TOTAL
	'45 '46	'45 '46	'45 '46	'45 '46
Number of cases				
January 1, 1946.				
Number of cases				
added.				
Number of cases				
dropped.				
Total cases aided.				
Number of cases				
December 31, 1946.				

REMARKS

General Relief

Department policy: . . . Trends and incidence of social
conditions . . . Particular problems. . . Specific re-
commendations.

Aid to Dependent Children and Old Age Assistance

Federal, State relationships and financial aid. . .
Contributing causes. . . Pertinent problems. . .
Specific recommendations.

HIGHWAY
Commissioner Street

Permanent Employees
Temporary Employees

Expenditures
Revenue

STREET MAINTENANCE

Type Of Work	Miles	No. Of Sq. Yds.	Cost Per Sq. Yd.	Total Cost	% of Cost Pd. by St.
--------------	-------	--------------------	---------------------	---------------	-------------------------

New Streets

Repair

Patching

Cleaning

Curbing

Drainage

Grading

Oiling

Sanding

Fences

Sidewalk

Misc.

Total labor

costs.

Snow Removal

Plowing

Shoveling

Sanding

Salting

Total Labor

Costs.

Number of signs painted

Tons of material used

Bridges repaired

Bridges painted

Total labor costs

MAINTENANCE AND OPERATION OF PLANT AND EQUIPMENT

Plant and Equipment	Upkeep	Repair	Total
---------------------	--------	--------	-------

Garage

Toolshed

Trucks

Autos

Road Machinery

Tools

Total Labor Costs

REMARKS

1. Comment on the general condition of the streets and types of repair necessary to maintain the streets in a pass-

HIGHWAY

able condition, and new streets begun or finished.

2. Comment on the condition of the equipment, need of repair, and new equipment needed.

3. Comment on adequacy of department personnel to handle demands.

4. Comment on unusual problems the department had to meet in the past year, its ability or inability to meet it, and give specific recommendations for improvement of department efficiency.

LIBRARY
Chief Librarian Miss Joy S. Reader

Permanent Employees
Temporary Employees

Expenditures
Revenue

PHOTO OF SOME ASPECT OF INTERIOR SHOWING
USE MADE OF ROOM.

CIRCULATION STATISTICS

Books
 New Purchases
 Gifts
 Discarded
 Total Books
Circulation
 Daily Average
 Total
People
 No. used Library
 No. registered
 borrowers
 % of population
 using books

'45 '46 Inc. or
 Dec.

LINE GRAPH SHOWING
TOTAL BOOKS, TOTAL
CIRCULATION, AND
TOTAL BORROWERS
FOR PAST FIVE YEARS

REMARKS

1. Comment on the general meaning of the above stats.
2. Comment on the various services the library offers the public.
3. Comment on the activities of the library during the past year.
4. Comment on use made of the library outside of the regular work.
5. Comment on the financial and interested support given the library.
6. Give specific recommendations.

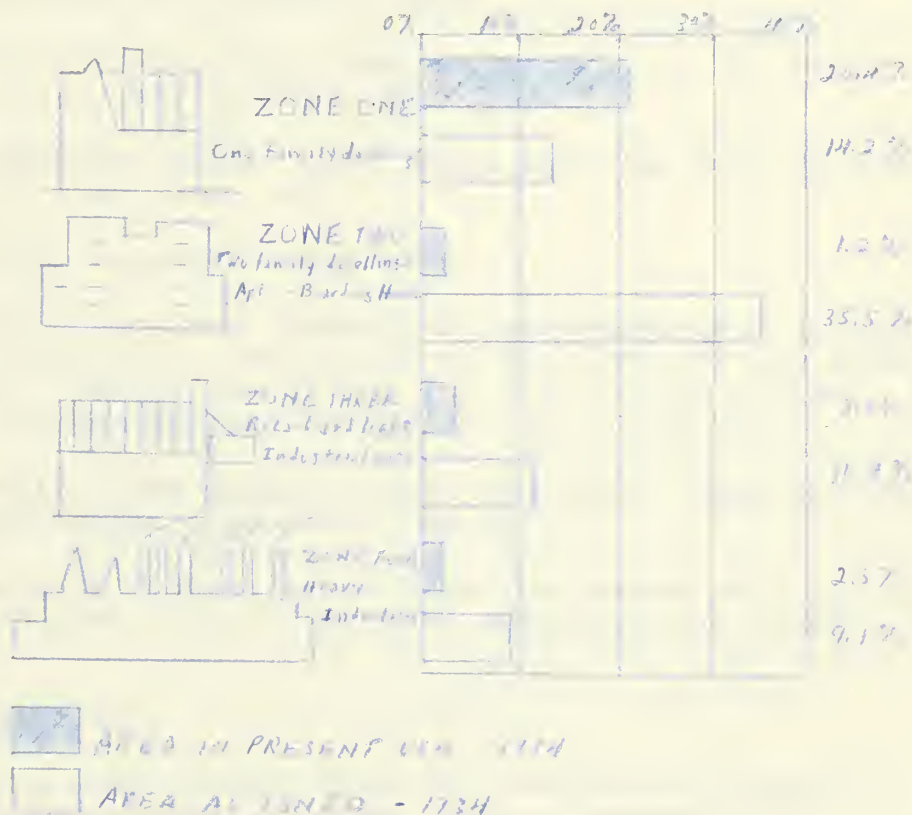
PLANNING BOARD

Jack T. Builder
 Sam E. Carpenter
 Earl E. Planner

Nale N. Hammer
 Woody Harder
 Easy Sawyer

Expenditures

COMPARISON OF PRESENT USE OF LAND
 AND AREA ZONED FOR EACH USE



REMARKS

1. Comment briefly on just what planning is.
2. Comment on how this has worked in zoning, traffic, transportation, public buildings, and platting.
3. Comment on long-range plans; and if long-range plans have been established comment on work begun or work accomplished.
4. Comment on financial planning also stating any work begun or accomplished.

SAMPLE FOOTNOTES

1 Phillips Bradley, "Making 'Administration' Come Alive," THE AMERICAN CITY, 49: 79, May 1944.

2 "1946 Calendar," TOWN OF BOURNE ANNUAL REPORT 1946, Reynolds Printing, New Bedford, Mass., p. 3.

3 ANNUAL TOWN REPORT 1946, Dartmouth, A. E. Coffin Press - Printers, New Bedford, Mass., p. 7.

4 Telephone numbers used taken from the TOWN OF BOURNE ANNUAL REPORT 1946, loc. cit.

5 Events selected imaginary.

6 Data taken from "Record of Town Meetings," REPORTS OF TOWN OFFICERS WITH A STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE TOWN OF NATICK FOR THE YEAR ENDING DECEMBER 31, 1946, The Suburban Press, Natick, Mass., pp. 34-78.

7 Heading idea adapted from, THE FIRST THREE CENTURIES, City of Cambridge Massachusetts, 96 pp.

8 Tax rate figures taken from the "Assessors' Report," ANNUAL REPORT 1946, City of Melrose Massachusetts, 1946, pp. 14-16.

9 Loc. cit.

10 Graph form adapted from the "Assessors' Report," ANNUAL REPORT TO JANUARY 1, 1946, City of Cambridge Massachusetts, p. 46.

10a Ibid., "Treasurer-Collector's Report," p. 52.

11 Black figures taken from "Collector's Report," ANNUAL REPORT 1946, Melrose, op. cit., pp. 70-71. The red figures are imaginary.

12 Figures taken from Town of Reading, "Table I - Summary of Financial Transactions. Towns." STATISTICS OF MUNICIPAL FINANCES, Public Document 79, For The Year Ending December 31, 1943, Department of Corporations and Taxation, Commonwealth of Massachusetts, p. 97.

13 Departments and figures taken from, "Three Pages

From a Leaflet of Royal Oak, Michigan, Telling Why Municipal Government is 'The Best Buy in Town,' THE AMERICAN CITY, 43:55, November 1943.

14 See Massachusetts General Laws, Chap. 44, Sec. 10 as amended 1946.

15 William B. Munro, MUNICIPAL ADMINISTRATION (New York: The MacMillan Company, 1934), p. 169.

16 See Massachusetts General Laws, Chap. 44, Sec. 7 as amended 1946.

17 Ibid., Sec. 8 as amended 1946.

18 Munro, op. cit., p. 170.

19 Loc. cit.

20 "Classified Funded Debt," NINETY-FIFTH ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31st, 1946 OF THE OFFICERS OF THE TOWN OF WINTHROP MASSACHUSETTS, E.L. Grimes Printing Co., Boston, p. 220. The remainder of the page is fictitious adaptations of the figures given.

21 Adapted from "Comparison of Town Meeting Appropriations," ANNUAL REPORTS OF THE SEVERAL OFFICIAL BOARDS OF BOXBOROUGH MASSACHUSETTS FOR THE YEAR ENDING DECEMBER 31, 1946, Murphy and Snyder, Maynard, Mass., pp. 12-13.

22 Figures from the Town of Reading, "Table I Summary of Financial Transactions. Towns," op. cit., p. 97.

23 Figures imaginary.

24 "Town Auditor's Report," REPORT OF THE OFFICERS OF THE TOWN OF LINCOLN FOR THE YEAR 1946 ALSO THE REPORT OF THE SCHOOL AND OTHER COMMITTEES FOR THE YEAR 1946, Newton Garden City Print, Inc., p. 106.

25 "State Auditor's Report," Winthrop, op. cit., pp. 222-223.

26 See "Report of the Board of Selectmen for 1946," ANNUAL REPORT OF THE TOWN OFFICERS AND COMMITTEES OF THE TOWN OF SCITUATE FOR THE YEAR ENDING DECEMBER 31, 1946, North Abington, Mass., Sanderson Bros., p. 9.

27 "Births, Marriages, and Deaths Recorded During The Year 1946, "REPORT OF THE TOWN OF HINGHAM FOR THE YEAR ENDING DECEMBER 31, 1946, Weymouth Gazette Press, Weymouth, Mass., p. 81.

28 Types of fire taken from the fire department report, ANNUAL REPORTS OF THE TOWN OFFICERS OF ASHBURNHAM MASSACHUSETTS FOR THE FINANCIAL YEAR ENDING DECEMBER 31, 1946, Fitchburg, Mass., Blanchard and Brown Printing Co., pp. 65-67.

29 Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT, (Chicago: International City Managers' Association, 1939), pp. 17-18.

30 Ibid., p. 8.

31 "Social Welfare," ANNUAL TOWN REPORT 1946, Dartmouth op. cit., pp. 80-83.

CHAPTER X

PRODUCTION AND PUBLICITY

The information given in Table III represents such information as it was possible to gather from questionnaires and personal visitations. The information obtained from the table supports preconceived ideas. First was that, the larger towns and cities, where the need for reporting was the greatest the supply of that need was the smallest. This is illustrated by the rapidly decreasing per cent of population that was covered by the number of copies of the report printed. Granted that only the adult population should receive copies of the annual reports, and that the adult population may vary from the population figures used, the approximate percentages would prevail.

Closely associated with the per cent of population covered by the number of copies printed is the cost of printing. This is an intricate procedure in which such factors as number of pages, weight of paper, type and size of print, etching, half-tones, and engraving must be taken into consideration. Without attempting to give weight to any of these factors the cost per report was simply determined by dividing the number printed by the total cost. When the number of pages are taken into consideration this gives a rough idea of the expenses to

TABLE III
PRINTING COSTS OF REPORTS AND PERCENT OF POPULATION
COVERED BY NUMBER OF REPORTS PRINTED

Town Less Than 1,000	Reports Printed	Total Pages	Total Cost	Cost Per Report	Population	% of Pop. Covered By Reports
Mount Washington	100	21	\$ 65.00	\$.65	53	200%
Hawley	150	63	108.00	.72	203	73%
Warwick	270	106	256.00	.91	401	66%
Petersham	500	85	168.00	.34	743	67%
Boxford	400	85	235.00	.59	811	49%
Halifax	450	94	233.00	.52	997	45%
Median	270	85	202.00	.62	379	67%
1,000-5,000						
Berlin	400	92	294.00	.74	1,119	34%
Essex	700	124	318.00	.45	1,561	45%
Lincoln	800	201	630.00	.79	1,998	40%
Shirley	800	122	427.00	.53	2,459	32%
Douglas	500	116	300.00	.60	2,667	19%
Nantucket	1,200	120	1,855.00	.92	2,870	43%
Scituate	2,000	200	1,081.00	.54	4,837	41%
Median	800	122	369.00	.60	2,006	38%
5,000-10,000						
Great Barrington	1,800	143	788.00	.44	6,232	29%
Ipswich	1,800	246	1,527.00	.85	6,610	27%
Dracut	2,200	165	1,205.00	.55	7,434	30%
Millbury	1,000	93	525.00	.52	7,666	08%
Ludlow	800	195	574.00	.72	8,065	10%
Randolph	2,500	232	1,272.00	.51	8,463	30%
Farnstable	2,000	270	1,694.00	.85	8,647	23%
Hingham	3,000	295	1,301.00	.43	9,676	31%
Median	1,800	213	788.00	.52	7,262	27%

TABLE III (continued)
PRINTING COSTS OF REPORTS AND PERCENT OF POPULATION
COVERED BY NUMBER OF REPORTS PRINTED

Town 10,000-25,000	Reports Printed	Total Pages	Total Cost	Cost Per Report	Population	% of Pop. Covered By Reports
Athol	1,350	274	\$ 623.00	\$.46	11,804	12%
Plymouth	2,000	383	2,364.00	1.18	13,536	15%
Danvers	1,000	222	647.00	.65	14,614	14%
Natick	1,425	305	969.00	.35	15,789	9%
Saugus	4,000	205	1,400.00	.24	16,662	7%
Wellesley	4,800	313	5,414.00	1.10	17,581	27%
Winthrop	1,000	432	2,581.00	2.58	18,696	18%
Median	1,386	287	1,031.00	.82	14,614	13%
25,000-50,000						
Framingham	1,000	304	995.00	.99	25,502	2%
Weymouth	2,000	203	1,296.00	.64	27,957	7%
Melrose	200	176	394.00	1.95	27,971	1%
Median	1,000	317	1,261.00	.99	28,019	2%

REMARKS

The populations used were taken from the state census figures of 1945.

Only those towns were used in this table for which there was complete data.

However, the medians used were determined from as complete data as was available which explains any apparent discrepancy of medians with their respective columns.

be met as increased production is considered. In the first two population groups the median cost per report was almost equal. The third population group showed a reduction in median price per report. This is understandable since the cost of printing decreases as the quantity increases to a certain point and then cost increases rapidly again. The towns with populations over 10,000 were publishing reports with pages reaching in the upper 200's, 300's, and even 400's. Allowing for differences in total pages and grade of paper these cost figures are fairly representative since with the exception of pictures used in school reports and some drawings in library reports there was no added expenses of printing to be considered. The meaning of these statistics can be increased by a study of figure 5¹ which was taken from Ridley and Simon.

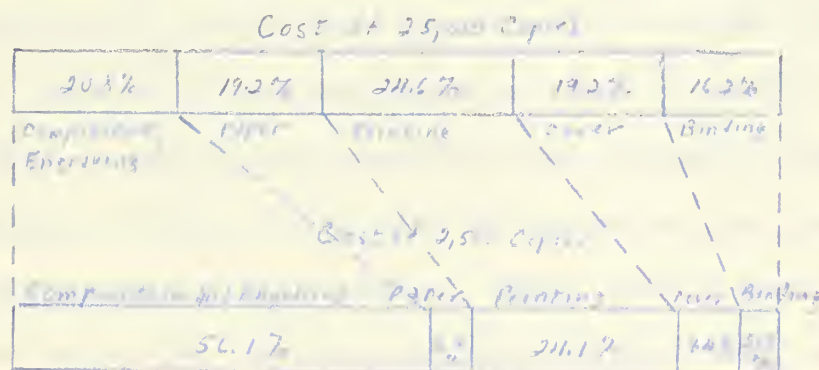


FIGURE 5

Percentage Distribution of Total Cost of a Printed Report

¹ Clarence Ridley and Herbert Simon, SPECIFICATIONS FOR THE ANNUAL MUNICIPAL REPORT, (Chiagao; International City Managers' Association, 1939), p. 41.

Although this chart is made up for thirty-two pages and this paper recommends 50 to 65 pages, in the light of total pages and cost of the reports studied it is interesting to see how the costs of printing are divided in the printing of two vastly different amounts of reports.

PUBLICITY

There are few things more disappointing than to have a job well done go by unrecognized. Recognition and appreciation go a long way toward increased endeavors to do a better job the next time. Therefore, it is not sufficient that the town officials once having decided to compile a digested report do the job and then sit back and rest on their laurels. A man cannot build a better mouse-trap and then have the world beat a path to his door unless the world knows about the mouse trap. The town officials, the city will be mentioned in a minute, have a splendid opportunity to make the whole period of town elections and town meetings a period of revival of democratic inquiry and participation centered around the annual report. Their first task is to modernize the report such as suggested in this paper. Their second task is to have the report ready for circulation well before town meeting. Their third task is to send the "town crier" out far and wide spreading the news that the annual report is now available. Their fourth task is to present the town with an opportunity

to meet not necessarily all together but in groups to discuss the report. Think of the improvement that alone would make in town understanding and in composition of departmental reports. The result is a healthy town and healthy reporting.

The cities do not have such opportunities to bring the annual reports and city officials as close together with the people as in the towns. However, the cities can shout out the word far and wide that the annual report is available. They can make use of the city hall, of schools, public buildings, local merchants, and the radio. Here is what Springfield, Massachusetts did in 1944.

Previous to this new streamlined report Springfield put out a drab 400 odd page report and found 300 sufficient copies. * * * With the introduction of the new report a publicity campaign was undertaken which used every available means of advertising the new report. There were window displays in the big stores, counter displays in libraries, offices, and factories, applications sent to organizations, speakers sent out, radio spots and plugs and newspaper publicity.¹

¹ John Magee Jr., "Springfield, Mass. Takes Lesson From Best Sellers," NATIONAL MUNICIPAL REVIEW, 36:89-91, February 1945.

CHAPTER XI

CONCLUSIONS

It is fairly difficult for an author with an avowed purpose to place that purpose within the pages of a book and be assured that it will reach his reader exactly as he desired. Few have succeeded in this and those that have, have achieved fame. The purpose of the annual report is to inform the public, yet the annual report has a galaxy of authors. This, alone, is almost an insurmountable barrier. A barrier that is built higher and higher by precedents, tradition, and indifference.

This paper has carefully broken down the whole report and a number of the separate parts of the report. Pages of criticisms and recommendations have been written. A number of sample pages have been prepared. All this necessarily implied that to achieve the purpose of informing the public all that was needed was certain mechanisms. This is not entirely true.

A man travelling on foot has a limit to the forward progress he can make in one day. When he uses a horse his forward progress increases. His forward progress continues to increase as the vehicle used is able to attain higher speeds. But no forward progress is made regardless of the speed of the vehicles available until the individual has the desire to make forward progress. The same is true of annual reporting. The

amount of information that the annual report can put across to its municipal readers determines the efficiency of the machinery used. The efficiency of the machinery is not expressed in speed but in clarity and brevity.

The reports investigated, as far as clarity and brevity were concerned were still at foot speed. In an effort to lift these reports on to a machine with a faster speed as far as clarity and brevity were concerned, a number of specific changes were recommended. These changes were built on a framework of three main divisions of the report as a whole; (1) introductory reports, (2) financial reports, and (3) service reports. This was the foundation and it is believed to be made of rock.

Carefully, the upper structure of the machine, as it existed, was torn apart. Those parts worth salvaging were kept and given other positions to attain higher efficiency. The introductory reports were broken down and the cover, table of contents, index, organizational chart, directory of officers, calendar, and highlights of the year were salvaged. The financial reports were broken down and the assessors, tax collector, town accountant, treasurer, town and state auditor were salvaged. The service reports were broken down and a functional system of reporting was salvaged. Not only were these reports salvaged, but each was renovated and so arranged

that the best possible clarity could be achieved. Maximum pages were recommended for each section and part of the report to assure brevity. Slowly and deliberately a new machine was assembled to increase the speed of the dissemination of information to the municipal residents.

Yet this machinery reaches the horse stage only of our earlier story. There are so many other problems that must be coped with in order to achieve brevity and clarity in the dissemination of information which this paper has not even touched. Problems of printing, or mimeographing or lithographing; problems of publication costs; and problems of distribution. Each of these as it is mastered adds to the speed with which the information contained is disseminated among the municipal residents.

One final aim has yet to be achieved. Without this, the machinery so carefully prepared, is useless. This aim is the will, or the desire to carry to the citizens the information which is pertinent for a clear understanding of the efficiency of the government administration and its ability to supply the services the citizens desire. This indifference of government employees to inform the public of their administrative achievements; and the indifference of the citizens to demand this information is a dangerously weak link in our democratic government. The scope of this problem is

beyond the confines of this paper, and yet, until this is solved the machinery proposed by this paper will rust and rot away.

ABSTRACT OF THE THESIS

The citizens of the United States are proud of their country and cherish their right to vote as they feel best suits the needs of their country. Under the American Constitution, the American citizen has the privilege to vote for candidates and on questions concerning the whole country, his native state, and his home town or city. The municipality was the foundation upon which our state and nation was built. A foundation which must not be allowed to decay. One of the best methods of guarding against the decay of the foundation of his system of government is to keep him continually informed as to the activities of his local government. Among the many vehicles of information, one of the best is the annual municipal report. This report, which appears annually, should contain the necessary information from which the local citizen may discover the degree of success with which his government served him during the past year. The greater majority of annual reports have not been meeting this purpose. Too many are products of obligations rather than highways of information.

This problem was regarded as sufficiently important to warrant an extensive study of municipal annual reporting. The purpose of the study was to comment on this decadence of

the present reporting in the greater number of cases, pick out specific instances of deterioration, and finally, in a selected number of departmental reports to illustrate by example what type of reporting will succeed in disseminating briefly and clearly the necessary information required by an alert citizenry. The scope of such a study, covering as it would the entire United States, was much too broad in its entirety and necessarily required restriction within a definite area. The area selected was the state of Massachusetts. Even this area was necessarily limited to 62 towns and cities selected through an intricate process based on time, geography, and population.

Proceeding deductively the format and layout of the complete annual report was criticized for incoherent and inexplicable over-all construction. From this tangle of innumerable, unconnected and unrelated reports, three categories were established, introductory, financial, and service. These categories were compared with proposed formats of other sources and their relative advantages in the local situation discussed.

These three categories, introductory, financial, and service, form the three main divisions for all annual reports. Each in their respective order is then broken down into their component parts and each part is examined and discussed. This analysis of the component parts of each category emphasizes

what has been discovered as a result of the investigation of the selected sample reports and should be easily recognized by erring report editors. These findings are supplemented by suggestions of related secondary sources. Following these criticisms and suggestions is a proposed list of steps, for each component part of each separate category, offered as a guide to informative reporting.

Finally, as an aid toward a clearer understanding of the proposed steps given at the conclusion of the discussion of each component part, a number of sample reports were constructed using the proposed steps to illustrate the results that could be achieved. Whereas the major portion of these reports are imaginative, in some instances actual material was used. In such instances proper recognition was made. A short section on printing costs and publicity serves the purpose of reminding that once the mechanics of informative reporting are achieved, the job is not done. The concluding remarks also remind the reader that a knowledge of the mechanics of good annual reporting is of itself insufficient. There must be the will and determination to install these mechanics into the annual report.

To achieve the successful dissemination of local administrative information is to achieve the first step in preserving the foundation upon which was built these great United States.

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